

1922

KENYA

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REC'D  
REV. 28 DEC 22

Dep. Gen. Secretary  
190  
K.A.R.

DATE  
11th November

CIRCULATION :-  
Mr.  
Mr.  
Mr.  
Mr. Griggle  
Sir H. Lambert  
Sir H. Read  
Sir J. Masterton Smith  
Mr. Wood  
Mr. Churchill

SUBJECT  
  
MILITARY EXPENDITURE  
  
Encloses Memo. and Statements of Receipts & Expenditure in respect of E.A.C.C. & K.A.R. War Accounts for period August 1914 to 31.3.22

Previous Paper  
  
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Subsequent Paper  
  
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MINUTES

MINUTES NOT TO BE WRITTEN  
ON THIS SIDE

KENYA.

190.

KING'S AFRICAN RIFLES.

253

GOVERNMENT HOUSE,

NAIROBI.

KENYA.

14th November, 1922.

RECEIVED  
17 DEC 1922  
COL OFFICE

63758

My Lord Duke,

*SoJ*  
*47923*  
*Kenya*

Memorandum.  
Statement.

With reference to my Memorandum No. 430

of the 25th September last, I have the honour to transmit copy of a memorandum received from the Officer-in-Charge of the King's African Rifles Clearance Section together with Statements of Receipts and Expenditure in respect of the East Africa Common Charges and King's African Rifles War Accounts for the period August 1914 to the 31st of March, 1922.

I have the honour to be,  
My Lord Duke,  
Your Grace's most devoted  
and most obedient servant,

*G. G. L. Matthews*  
GOVERNOR'S SECRETARY.

Director  
Lieut. General, F.R.S., F.C., G.C., G.S., D.C., D.M.,  
Secretary of State for the Colonies,  
Downing Street, London, W.C.

Duplicate

No. *of CS 8/34/Accounts/1862*  
254 Clearance Section, K.A.R.,

P.O. Box 261,

NAIROBI, 28th October, 1922.

To :-

The Hon. Col. Secretary,  
N A I R O B I.

Referring to your minute No.S.22113/11/22 of the 25th September, 1922, last, I have the honour to forward you herewith, in compliance with the request contained in the War Office letter to the Under Secretary of State number 30/Stns.Abd./657 (F.T.) of the 16th June, 1922, the following Audited Statements of account, viz :-

1. Statement shewing Receipts & Expenditure in respect of E.A.Common Charges A/c. from August 1914 to 31st March, 1922, shewing the state of the Chief Paymaster's Account with the Treasurer of Kenya Colony.
2. Summary shewing Receipts & Expenditure on the E.A.Common Charges & K.A.R. War Account for same period. This statement shows all monies drawn from the local Treasury in respect of War Expenditure in East Africa by the Chief Paymasters, K.A.Pay Corps and K.A.R. Pay Department.

The Balance Sheet shewing the position on the 31st March, 1922, as between the War Office and the Government of Kenya will presumably be submitted by the Hon. Treasurer and he has been supplied with copies of the above statements of Expenditure to enable him to compile the Balance Sheet required.

The Chief Paymaster, K.A.Pay Corps converted his Receipts & Expenditure at two flat rates, i.e. at 31st March, 1920, at Rs. or Fls.15/- to the £. and subsequent expenditure at Rs. or Fls.10/- to the £. instead of converting his expenditure at the prevailing rates of exchange, but for reasons already fully explained by the Chief Paymaster and Director of Military Audit (vide para. 4 et seq and enclosure A. of the latter's report on Military expenditure for 1919/20) it is quite impossible to arrive at an accurate sterling conversion of the Rupee figures based on the fluctuating rates of exchange without a complete revision of the whole A/cs. Voucher for Voucher from October, 1917.

This would be an immense task but if the War Office insist on it's application Vouchers are still available and it could be done in the course of time. The question to be decided is whether the cost involved in such a revision would be justified. The result of course would be eminently satisfactory but I hesitate to recommend the adoption of this course without further reference to the War Office who may be able to offer some other solution to the difficulty, which at present I am unable to offer.

The Vouchers in support of the expenditure referred

/to

to in paragraph 3 of the War Office letter are withheld pending a decision on the points raised in paragraph 3 of this minute. It may, however, be stated that full particulars in respect of debits and credits affecting the Imperial heads of expenditure referred to were submitted with the claims notifying the transactions.

The K.A.R. Expenditure compiled by me has been converted at the rate of exchange that prevailed on October 1917, and according to the subsequent periodical rates, to the date on which the rupee was stabilised.

These Statements should be forwarded to the Secretary of State for the Colonies without awaiting for the Hon. Treasurer's Balance Sheet which can follow.

I regret the delay in submitting these statements which is attributable to the fact that the compilation of the Common Charges Account when handed over to me was much in arrears, the final figures for the year ending 31st March 1921 had to be compiled by me as well as for the year ending 31st March 1922.

*W. E. Messer*

Officer i/c, Clearance Section,  
King's African Rifles.

Encls: Statements  
(2 total above)  
in duplicate

YEARS OF K. A. R. ESTIMATES PROVISION.

(Zanzibar).

256

	£.	s.	d.
1914-1915.	3674.	6.	1.
1916-1917.	49335.	1.	3.
April 1917-March 1917.	47189.	0.	0.
Oct. 1917-June 1918.	72014.	13.	1.
July 1918 - March 1919.	68270.	16.	3.
March 1919 (Zanzibar)	<u>1562.</u>	<u>10.</u>	<u>0.</u>
	239246.	6.	8.

less. War Contribution in Aid.

Adjustment of Credit for  
Period April 1917-Mch/1918  
Vide Mch/1918 Treasury Nbl.  
A/c.

17581. 17. 6.

£.221694. 9. 2.

Rwanda Protectorate.

Apr. 1914 to March 1915.	19915.	4.	8.
April 1915 to March 1916.	38307.	4.	11.
April 1916 to March 1917.	39235.	12.	1.
April 1917 to March 1918.	39172.	0.	0.
April 1918 to March 1919.	<u>39172.</u>	<u>6.</u>	<u>0.</u>

£.175802. 1. 8.

£.397496. 10. 10.

Kenya Colony Estimates Provision  
1919/1920.

£.190172.

Uganda Territory 1919/1920.  
Estimates Provision.

£.147749.

Rwanda Protectorate Estimates  
Provision 1919/1920.

£. 47177.

£.385098.

Enclosures of .....

KENYA COLONY

UGANDA PROTECTORATE

Reference -  
**C.O. 533 / 281**  
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Receipts.	Nett Total.						Nett Total.						Expenditure
	No. of Fls.	Cts.	No. of Fls.	Cts.	No. of Fls.	Cts.	£.	s.	d.	£.	s.	d.	
<b>War Charges Account.</b>													<b>E.A. COMMON CHARGES ACCOUNT.</b>
By Kenya Colony -													<b>By Protectorate &amp; Colony of Kenya.</b>
Advances to E.A.F.C.	99,335,952.	64.											Share of War Expenses.
Payments by on behalf of	40,522,102.	73.	129,875,148.	36.			9,425,203.	11.	5.				<b>Deduct:-</b>
													Refund by Government of Kenya Colony.
													<b>By Uganda Protectorate.</b>
													Share of War Expenses.
													<b>Deduct:-</b>
													Refund by Uganda Government.
													<b>By Common Charges (Kenya Colony &amp; Uganda Protectorate)</b>
													<b>Deduct:-</b>
													Appropriation in Aid.
													<b>By Prices of War.</b>
													<b>By Madrasa Regiment Pay A/c.</b>
													<b>By Imperial Liabilities.</b>
													<b>Deduct:-</b>
													Income Tax Recoveries.
													<b>By Suspense Accounts.</b>
													Treasury Reconciliation A/c.
													<b>By Balance in Bank at 31st March 1922.</b>
													<b>E.A.R. ACCOUNT.</b>
													<b>By Pay &amp; Allocations.</b>
													Suspense Accounts.
													Cash at Bank.
													<b>Add:-</b>
													Difference in Conversion.

Differences due to conversion of Pounds Balance as at April 1920 being £.s.d. 21. 0. 0. on the 31st March. The bank balance was £21,042/11 equalling £21,042/11, but on the first of the month of two things as £.s.d. 1920 this was because £21,042/11.

in June 1919 Cash Book stated in January 1921.

**E.A.R. ACCOUNT.**

By Kenya Colony -

Advances to E.A.R.

Payments by

on behalf of

Balance in Bank at 31st March 1922

Conversion at different periods first conversion at 1917. subsequent conversions being as follows:-





Balance at 31st Dec 1918  
 Balance at 31st Dec 1919

Error in June 1919 Cash Book  
 adjusted in January 1921.

K.A.R. ACCOUNT.

Treasury Kenya Colony.  
 Cash Advances to K.A.R.  
 Direct Payments by  
 Treasury on behalf of  
 K.A.R.

Difference in Bank Balance  
 appearing in Sterling due to  
 conversion at different periods  
 The first conversion at  
 1s. 5d. taking effect as from  
 1st October 1917.  
 Subsequent conversions being  
 as follows:-

1st July 1918	s. d.
1st July 1919	1. 6.
1st Oct. 1919	1. 8.
	2. --

	27,130,000.	--			1,962,791.	15.	4.		
	<u>2,775,175.</u>	14.	26,162,175.	14.	<u>212,280.</u>	12.	8.	2,775,175.	6. 1.
								6,480.	5. 8.
<b>GRAND TOTAL.</b>			<b>£12,122,075.</b>	<b>79.</b>				<b>£. 11,762,640.</b>	<b>16. --</b>

By Transfer of Prof.  
 By Madras Regiment Pay A/c.  
 By Imperial Mail Office.  
 Deduct:-  
 Income Tax Recoveries.  
 By Suspense Accounts.  
 " Treasury Reconciliation A/c.

By Balance in Bank  
 at 31st March 1921,

K.A.R. ACCOUNT.

By Pay & Allocations.  
 " Suspense Accounts.  
 " Cash at Bank.

Add:-  
 Difference in Conversion.

Nairobi,  
 13th October 1921



File 63756/22 Kenya

253

WJ

GC

DRAFT.

6 Jan 1923.

Secy

annual  
9945  
-23

Sir

W.O.

With ref. to the letter from

MINUTE.

this Dept No 47923/1922

Mr. Brett Jan 4  
Mr. Lachis 4/1/23  
Mr.

of the Com of Govt, I am so to

Mr. Davis.  
Sir G. Grindle.

transmit to you, to be laid

Sir H. Read.  
Sir J. Masterton Smith

before the U.C., a copy of

Mr. Ormsby Core.

a leaf, with enclosures from

Duke of Devonshire.

the Govt of Kenya, forwarding

a copy of a memo. from

190 KAK 14 Nov 23  
(one set of enclosures)

The Officer in Charge of  
the K.R. Clearance  
Section, and Statements  
of Receipts & Expenditure  
in respect of the Edifica  
Common Charges and  
K.R. War Accounts  
for the period August  
1914 to 31<sup>st</sup> March 1927.

etc