

EAST AFR. PROT.

C O  
34191  
Ref  
Recd 11/11/06

No. 41/1

No. 1906  
Previous Paper.

(Subject)

Accounts for 1905-6

Examiners in all short on, in our  
15000000 Draws attention to unprovided financial  
conventions - to fact that some £ 50 000 will be  
available for sanction of 1906-07 estimate - and  
asks for advice to query in nature of a

Mr. Road. Antioch

This report does not call for  
much comment

- (1) Para 14 Supplementary Estimate. The  
reply should, I think, be  
(1) As soon as it is possible to estimate  
the expenditure required
- (2) The completed services should be  
reported by Heads of Depts. immediately on  
the completion of the financial  
statements of the year, with the amount necessary to  
complete them. The Comr will then consider  
the question of their security, & if of the  
possibility of meeting them from by  
deferring services approved for the  
next year. He will then send home a  
supplementary estimate (covering all  
such services) as soon as possible after  
the beginning of the new year.
- (3) Whenever possible, such excesses  
should be reported in Supp. Estimate

Subsequent Paper

before they are prepared. If this cannot be done, a  
full explanation of the receipt of the excess  
should be sent with the Annual Account, but  
it should be distinctly understood that no  
expenditure involving an increase in the total  
expenditure of the Protectorate <sup>should</sup> be incurred  
without previous sanction, unless in ~~unavoidable~~  
~~cases~~.

[Mr. Bowring's idea of one suppl. estimate  
at the end of the year after the expenditure  
has been incurred seems unsound.]

(b) Para. 8 (March 1874). The principle to be  
here laid down is that increases in expenditure  
shall not exceed the increase in Revenue. This may  
not be the same in practice as the appropriation form  
quoted by Mr. Bowring.

(c) Para. 14 See memo/35827. I do not think it is  
necessary to refer to a further explanation - as  
in the case of Uganda. The term "Investments" is  
only used in form and repeats, practically, money  
- Richards of the CA since, as they laid it out  
at all, it is immediately available when required.  
A sum of £663 is estimated for in the 1876/7  
Revenue. If the revenue & expenditure  
could be exactly forecast, this large accumulation  
would not even exist.

(d) Para. 21. (2). The Heligoland works are to take  
precedence of the Cape boat.

? Copy to Treasury saying we propose to vote as  
at (a), & finally at Mr. Bowring's explanation  
as to the "Investments".

W.C.A.

8/10  
I don't think it  
is necessary to prepare a forecast  
of the total estimate for each year?

Give covering resolution  
on Heads in 1875-6.

It has been agreed with the Treasury  
(see "E" in green cover herewith) that  
transfers as between heads may be  
sanctioned by the S. Off. & reported  
for info to the Treasury.

In this case, although the  
expenditure was about £15,000 more  
than the gross expenditure originally  
sanctioned, the excess is more  
than covered by the £32,695 carried  
forward from 1874-5 - for which  
we have received Treasury sanction.

The case seems therefore to be one of  
transfer between heads & the excess  
have already been reported to the  
Treasury by sending a copy of the  
Account on 30/10/75.

But I suppose we ought to give the  
Comrs formal approval for the  
excess and tell Treasury "for info"  
that we are doing so?

W.C.A.

8/10  
Yes. I think the procedure  
suggested on Mr. Bottomley's  
and minute will be sufficient  
for present use. In future  
in accordance with the usual  
practice.

418,839  
403,366  
15,479

(23409)

(7/11/75)  
W.C.A.



being printed on his file to maintain  
journal supplementary  
whereas will be submitted  
being first approved by  
the Leg. Council  
M. J. O'Brien

Mr. Oliver.

What should be said  
about supplementary estimates?  
I think that Mr. Bowring  
is right in saying that  
the Financial Instructions  
do not deal with the  
point which he raises as  
to when they should be  
submitted.

M.H. Oct. 25.

Mr. Anderson

The purpose of supplementary  
instructions ( §§ 44, 45, 50 &  
51 ) being to obtain the sanction  
of the Legislature and the S. of S. to  
expend from funds not accounted  
for in the Budget, it is proposed  
that the instructions should be  
submitted to the Legislature and the S. of S. at the same time.

Mr. Anderson  
Mr. Bowring  
Mr. O'Brien  
(action)

Can thought any administration ~~could~~  
~~have been away~~, that such a measure  
should be introduced. The Minister  
authorities as soon as the necessity  
for them is recognized. All these  
rules indicate that authority is,  
if possible, to be got from any  
expenditure is incurred ~~and~~ or, if full  
authority cannot be got, and the  
matter is urgent, then partial  
authority to be completed as soon as possible.

The reply should have suggested  
by Mr. B. H. H. H.

200  
26.00

M.H. Oct. 26  
at once

Commissioner's Office,

Nairobi,

August 16th 1906.

EAST AFRICA PROTECTORATE.

No.451

(Incl.2)

34191
IR: SEP 06

My Lord,

With reference to my despatch No.254 of June 28th, I have the honour to transmit to Your Lordship herewith a copy of an able report with enclosures by Mr.C.C.Bowring, the Treasurer, on the accounts of the East Africa Protectorate for the year 1905-06 and on the financial position of the Protectorate on March 31st last.

It is with pleasure that I would invite Your Lordship's attention to our improved financial position and especially to the fact that some £100,000 will be available

Principal Secretary of State

for the Colonies,

Downing Street,

LONDON, S.W.

Treasurer  
4/95 Aug. 6th  
Enclosures

on  
2/2095

available for the reduction of the grant-~~in-aid~~ for 1907-08.

3. I am taking steps to see that a closer estimate of the anticipated revenue is made before submitting the budget in future years.

4. I have the honour to request that I may be favoured with a reply to the question asked in paragraph 4 of Mr. Bowring's report.

I have the honour to be,

With the highest respect,

My Lord,

Your Lordship's most obedient,

humble servant,



For H.M. Commissioner

No 451 Aug 16th 1906

The Treasury,

Mombasa 6th August 1906

Commr. No. 184/95

C 20

34191

Recd  
SEP 06

Sir,

1. I have the honour to submit the following report on the accounts of the East Africa Protectorate for the year 1905-06 and the financial position of the Protectorate on 31st March 1906.

2. The annual account and statement of assets and liabilities, supported by detailed schedules, was handed to you for transmission to the Colonial Office on the occasion of your recent visit to Mombasa.

I have now the honour to enclose:-

- A. A detailed statement of Revenue under subheads as compared with the Estimates.
- B. A similar statement as regards expenditure.

and for ready reference:-

- C. A second copy of the annual account.
- D. A second copy of the statement of assets and liabilities.

Similar statements have been rendered direct to the Comptroller and Auditor General.

3. Some considerable correspondence with the Colonial Office, entailing reference by that Office to the Treasury, took place during the year 1905-06 on the annual accounts and report for the year 1904-05. These accounts had been prepared under a misapprehension of the regulations governing Government accounts and the rules governing lapsed votes, deductions having been made from the balance of assets for "sums required to be spent from balances in hand", such sums not being included in the Estimates for the year 1905-06. As a result of this correspondence the Colonial Office eventually applied to the Treasury for permission to incur the expenditure in question (Colonial Office Despatch 308 of 6th June 1906). The difficulties which arose in connection with the 1904-05 accounts necessarily reflect on those for 1905-06, but the correct procedure has now been made clear and they will not occur in future years. The Colonial Financial Instructions were not introduced until April 1st 1906 and the instructions governing our accounts prior to that date were very incomplete and inadequate.

4. There is one point on which I am still in doubt and for the elucidation of which I can obtain no information from the Colonial Financial Instructions. That is, the correct time and method of applying for "Supplementary Estimates". Supplementary Estimates may become necessary for any, or all, of the following reasons:-

- (1) The unexpected necessity of incurring

(3)

expenditure not provided for in the estimates, such as a big expedition against a native tribe.

(2) The fact that some work or other service provided for in the previous year's estimates, which it was expected to complete within that year, has for some unavoidable reason not been completed by the end of the year.

(3) Unavoidable excess on any sanctioned Head of service.

It is necessary to submit supplementary estimates for such expenditure, even though it is met from general savings on the sanctioned expenditure of the year in which it is eventually incurred, or by direct reallocation sanctioned by the Colonial Office. I am in doubt as to whether a separate supplementary Estimate should be submitted as soon as one of the above-mentioned eventualities occurs, in which case there might be a large number during the course of the year, or whether it is sufficient to submit a supplementary estimate with the annual account at the end of the year. 7

5. I have the honour to suggest that this question be referred to the Colonial Office, for my future guidance, and that if any supplementary Estimate in respect of the year 1906-06 is required that it may, to save time, be prepared by the Colonial Office from the returns accompanying this report. In the meantime no Expenditure not provided for in the estimates for the year 1906-07 is being

ENC



nor will excesses on Votes be incurred without Special Warrant granted under paragraph 32 of the Colonial Financial Instructions.

6. The Revenue for the year amounted to £270362 against an estimate of £163000, thus showing a surplus of £107362.

The Uganda Railway is responsible for £68836 of this surplus and the remaining £38526 is chiefly attributable to "Customs duties", "Licences and Taxes" and Miscellaneous Revenue".

Deficits have occurred on 3 heads of Revenue viz, "Harbour Dues and S.S. 'Juba'", "Receipts from Government Property" and "Sales of Land and Houses".

The following table shows the Revenue for 1905-06 as compared (1) with the Estimate and (2) with the Revenue of the previous year:-

Head.	Estimate 1905-06.	Actual Revenue 1905-06.	Revenue 1904-05.	Surplus on Estimate.	Increase over 1904-05.
Customs Duties.	66000	75800	61521	9800	14279
Harbour Dues & "Juba".	5693	4675	6083	-1018	-408
Harbour fees, & Co.	4836	7010	6430	2174	1580
Licences & taxes.	44402	72883	54494	28552	18389
Miscellaneous Revenue.	4462	17298	9372	12016	7925
Telegrams.	14553	15247	12880	714	2737
Receipts from Govern- ment Property.	7915	6437	8067	-1478	-1970
Uganda Railway ex- cesses on carriage conductors.	-	68836	-	68836	68836
Uganda A. Railway.	12800	2520	1750	-10280	200
Total	163000	270362	163000	107362	107362

392

The increases over the figures for the year 1904-05 are a very satisfactory indication of the increasing prosperity of the Protectorate. Even the decrease of £408 on "Harbour Dues and S.S. 'Juba'", which is entirely caused by a decreased Revenue on the Protectorate S.S. "Juba", is to a great extent attributable to the fact that the Coasting trade has increased and that it is now worth public Steamship Companies while to make more frequent visits to the Coast ports with the result that freights are diverted from the Government steamer.

The detailed comparative statement of Revenue under subheads, (enclosure A.) gives explanations of the principal surplus and deficits on the estimates but the following items appear to call for special comment.

7. Schedule IV. Licences & Taxes, Survey fees. Estimate £4300, actual receipts £9947, surplus £5747, due chiefly to a sum of £4330 representing the balance of the survey fee deposit account as on 31st March 1905, being transferred to Revenue in April 1905.

Formerly all survey fees were, in the first instance credited, to a deposit account, for the reason that survey fees are payable in advance and at the time that they are paid it is not known whether the survey will be undertaken by the Government Survey Department or by licensed surveyors. When the survey was completed the deposit account

was cleared by the amount being either transferred to Protectorate Revenue or paid over to licensed surveyors.

In considering the estimates for 1905-06 the Treasury ruled that all survey fees should be shown as Revenue and provision made on the Expenditure side of the account for fees payable to licensed surveyors. It thus became necessary to close the deposit account and a large sum was therefore transferred to Revenue. As the total shown as survey fee collections includes many items for surveys not yet undertaken it follows that a considerable portion of the total will have to be eventually repaid to licensed surveyors. For many years to come, however, these refunds will in all probability be counterbalanced by fresh survey fees paid in advance, so that the question of any liability in respect of the same need not be considered for the present.

8. Schedule IV. Licences & Taxes, Hut Tax. Estimated Revenue £29548, actual Revenue £44541, surplus £14993.

The details of these figures are as follows:-

Province.	Estimate.	Actual Receipts.	Surplus.
	£	£	£
Seydié	5715	6492	777
Tameland	2333	2841	508
Ukamba	9667	9801	134
Kenya	6665	7227	562
Kisumu	8000	12478	4478
Naivasha	667	1368	701
Jubaland	600	600	0
Total	29548	44541	14993

Although the large surpluses in the Ukamba, Kenya and Kiambu Provinces are very gratifying, the large proportion they bear to the total amounts collected in these Provinces appears to show a too timid estimate on the part of the Sub-Commissioners concerned. It is of course, especially where a grant-in-aid is necessary, essential to be on the safe side when estimating Revenue, but this policy appears to have been carried to the extreme in the Provinces quoted. The effect of underestimating to this extent is that the expenditure estimate is smaller than it would otherwise have been and important Public Works have to be postponed. This is the more obvious now that the Treasury has laid down the fixed principle of allowing increased expenditure from year to year to the extent of one half of the estimated increased Revenue.

The totals of Hut Tax Revenue since the tax was first imposed are as follows:-

1901-02	£ 3328
1902-03	14698
1903-04	24177
1904-05	37655
1905-06	44541.

The amount of labour taken in lieu of cash payment for hut tax during the year was very small, amounting to the value of £125 only, all of which was derived from natives in the Kiambu Province.

(8)

9. Schedule 8. Uganda Railway. Estimated Excess of receipts over expenditure Nil. Actual £68836.

The finances of the Uganda Railway have hitherto been entirely in the hands of the Manager whose estimates are included in the Protectorate General estimates. I understand that that Officer has submitted a special report on the working of the Line.

In June I proceeded to Nairobi and reconciled the figures appearing in the accounts of the East Africa Protectorate to 31st March 1906 under the Heading "Uganda Railway" with those shown in the Manager's accounts for the same period. The adjusting entries were made in the annual account for the year 1905-06 as directed in paragraph 5 of Colonial Office letter No. 23 of 17th January 1906. I attach a statement (E.) explaining the adjustments thus made. After effecting the adjustments there was still a difference of £16762.1.7 being greater net less to end of year 1905-06 shown in the Manager's accounts than in the Protectorate annual accounts. This is explained as being due to the fact that the Manager's accounts represent "Earnings" and "Expenses" whereas the Protectorate accounts deal with actual receipts and expenditure only. I attach a reconciliation statement (F.) showing how this difference is accounted for. Both these statements have been examined and verified by the Local Auditor. The question raised in my letter of 14th September 1905 to the Colonial Office and dealt with in Colonial

Office despatch No. 23 of 17th January 1906, my letter No. 203/41 of 5th March 1906 and Colonial Office despatch No. 247 of 11th May 1906 has therefore now been disposed of. In future years no adjustment of Railway figures will be necessary in the annual account, the new system of accounting proposed in my letter of 14th September 1905 and approved by paragraph 9 of Colonial Office Despatch No. 23 of 17th January 1906 having been introduced from 1st April last.

10. The sanctioned estimated expenditure for the year was £403360 and a supplementary estimate of £32695 was transmitted to the Colonial Office in your despatch No. 128 of 23rd March 1906 and passed on to the Treasury as notified in Colonial Office despatch No. 308 of 6th June 1906. The total estimated expenditure was therefore £436055.

The actual expenditure amounted to £418839 but this figure included a sum of £22900 on account of the Lake Steamer "Clement Hill", funds for which were provided from balances in hand derived from savings on the Railway Vote for 1904-05. By order of the Colonial Office provision for this steamer, which had never appeared in the Protectorate Estimates, was not included in the Supplementary Estimate (Vide paragraph 5 of Colonial Office Despatch No. 43 of 31st January 1906). The net expenditure chargeable against the Estimates and Supplementary Estimate is therefore reduced to £395939.

A saving of £40116 is thus effected.



(10

This is accounted for as follows:-

Savings earmarked for current year's grant-in-aid. £ 10000

Additional savings estimated at end of February but which were reported home too late to be deducted from grant-in-aid. 9000

Amount estimated for net cost of Nandi Expedition but not expended (vide notes on Financial position.) 6000

Uganda Railway Vote not taken into account in estimating surplus (vide notes on Financial position.) 10000

Balance additional saving accrued since revised estimate was prepared at end of February. 5166

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£ 40166.

11. Enclosure B. shows the details of expenditure under subheads as compared with the Estimates together with explanations of the principal difference.

It will be noticed that although there is a large saving on the combined Estimates and supplementary Estimates, the Heads of expenditure have been exceeded, these consist of:-

Audit	£ 118.14.10
Bombay Agency	45. 0. 4
Marine	28. 2. 2
Non-effective services	133. 9. 4
Printing & Stationery	520. 7. 4
Public Works & Survey	9496. 9. 0
Transport	4097.12. 1
Diseases of animals	38. 3. 4
Total	<u>£14477.19. 0.</u>

The Excess on the Public Works Department vote is due to a payment on account of the Lake Steamer already referred to and but for which there would have been a saving of £12404.

The only other serious excess has occurred on the Transport Vote, which is exceeded by £4098. This is explained as being mainly due to movements of troops and civilians on punitive expeditions and there is a set-off against the expenditure on the receipt side of the account where £7156 is brought to account under "Miscellaneous Revenue" as proceeds of sale of looted cattle.

12. The total outstanding assets under advances amount to £5450 of which £3520 is due by the Uganda Railway Capital account for repayments of sums advanced by the Open Line. The Chief Accountant of the Railway has raised the question of the adjustment of this item which will shortly be effected. The balance of the Advances account, £1930, is made up of a large number of small items all of

which will be adjusted in due course. The outstanding balance of the advance account at the end of the previous year (excluding an item of £135000 deposited by the Crown Agents which was treated as an advance to that Office) amounted to £1730.

ated Trade account.

13. The balance of this account on 31st March 1906 was £31 as against £85 at the close of the previous year. It is hoped shortly to close this account altogether.

ments.

14. A new Heading "Investments" now appears amongst the "Below the line" accounts for the first time. The balance is £150000 and represents Protectorate balances invested by the Crown Agents. As stated above a similar item of £135000 in the previous year's accounts was classified as an advance to the Crown Agents.

Coinage.

15. The balance of this account, £6 has remained unchanged throughout the year, no new coin having been put into circulation. There is a further asset to the extent of Rs:25600 (1906.13.4) value of copper coins which have never yet been circulated. By order of the Comptroller and Auditor General no profit on this specie may be shown until the coins have been put into circulation.

lan/s.

16. The Cash balance on 31st March 1906 was £11500 and was held with the Crown Agents. The balance is retained in the hands of the agents for the financial progress of the Railway

17. Of the outstanding liabilities on 31st March 1905 the principal item is "Deposits" which amounts to £22361 as against £17605 in 1904-05. A very large number of items make up this total, the chief of which are:-

Unclaimed Money Order	£	410
Money Orders (local)		1202
"    "    (India)		11121
Estates of deceased persons		703
Legal deposits		661
Post Office securities		1038
Customs deposits		260
Eastern Telegraph Company		438
H. James	(in respect of fibre concess- ions.)	1000
H. H. Cowie	(do.)	1000

18. The Balance of this account was £18000 against £11019 on 31st March 1905. The £18000 is made up of:-

Local Bills payable	£	1983
Bombay Agent's bills on Crown Agents.		8082
Local Treasury bills on Crown Agents.		378
Salary drafts		8660
Railway bills on Crown Agents.		962

19. The balances of these accounts are £64 & £1 respectively. The Natal account is a new one, the arrangements for a direct parcels service having only been completed during the year 1904-05.

The balance due to the General Post Office, London on 31st March 1905 was £563.

20. This account shows a net liability of £7075, as against £501 at the close of the previous year, nearly £7000 being due to the Uganda Protectorate on account of payments such as salaries of Medical, Postal and Telegraph Staff made during the last quarter of the year but not settled till the current year owing to delay in receiving the accounts.

The only other item which appears to call for special comment amongst the "Suspense" Heads is the Nandi Expedition, which shows a debit on 31st March 1906 of nearly £4000. The operations against the Nandi tribe were undertaken on such a large scale that it became at once apparent that the ordinary Heads of Expenditure would be quite inadequate to meet the special expenditure involved. A separate account was therefore opened to which all special expenditure for rations, transport, &c., &c., was charged. At the same time this Head was credited with the proceeds of the sale of livestock &c., captured from the Nandi. It was hoped that the account would have been closed on 31st March 1906 but owing to a quantity of the stock not having been disposed of by that date and the further operations that became necessary subsequently the account had to remain open. The gross expenditure charged to the account down to 31st March 1906 was £12,200 and

the gross amount credited to the account 2324s leaving the balance of £3984 shown in Suspense on 31st March 1906. The whole of this balance has been cleared during the current year by the sale of stock, and it now appears that the Expedition will have paid its expenses from the cattle captured.

al position  
ch 31st  
06.

21. The excess of assets over liabilities on 31st March 1906 amounted to £209844. This excess at first sight appears very large when compared with the estimated statement of Assets and Liabilities which accompanied the draft Estimates for 1906-07, vide page 205 of the sanctioned Estimates. The balances in hand on 31st March 1906 included, however, the following amounts which had been specially earmarked for the services quoted:-

1. Balance of cost of Lake Steamer "Clement Hill", vide Foreign Office despatch No.165 of 31st March 1905 in which a total of £36699 was sanctioned from savings on the Railway Estimate for 1904-05. £ 13600

2. Cost of cargo boat for Lake Victoria, vide Colonial Office No.226 of 24th May 1905, to be met from savings on Railway Estimate for 1905-06. 14000

3. Cost of plant and goods at Jinja and Entebbe, vide Colonial Office despatch No. 107 of 10th August 1905, to be met from savings on Railway Estimate for 1905-06. 2224



4. Amount taken into account when grant-in-aid for 1906-07 was voted.	<u>62593</u>
Total	£ 98727

There is therefore a net surplus of £114,117.

22. This large surplus is accounted for as follows:-

(1) At the end of February it became apparent that the surplus on 31st March 1906 would be greater than was anticipated when the Estimates for 1906-07 were prepared and a telegram was sent to the Colonial Office reporting that the grant-in-aid for that year would be reduced by £26847. This telegram never arrived too late, the necessary steps having already been taken to obtain the grant on the basis of the figures originally submitted, vide Colonial Office Confidential Despatch of 12th March 1906.

(2) In the estimated statement of Assets and Liabilities submitted with the draft Estimates for 1906-07 a sum of £14907 was shown as a liability due to the Railway, being the difference between the actual loss on working to 31st March 1906 as shown in the Manager's accounts and the amount debited in the Protectorate accounts. This item should, however, not have been shown as a liability, vide Colonial Office Despatch No. 247 of 11th May 1906.

(3) In submitting my revised estimate of Assets and Liabilities on 31st March 1906 I had allowed £2000 as the net cost of the Harif Expedition (vide paragraph 5 of my letter No. 1000/20 of

2nd March 1906), whereas the Wandri Field Force account was not closed on 31st March 1906 and no debit against it appears in the 1905-06 accounts.

(4) In submitting the Estimates for 1906-07 I did not consider any profit on the Railway Vote for 1905-06, vide paragraph 11 of my letter No.116 of 20th December 1905. Instead of a loss of £10000 a profit of £68836 is brought to account - a net surplus of £78836 from which must be deducted £19334 for cost of cargo boat and piers and sheds already referred to = £58501.

These four items account for £106055 of the net surplus of £114117, leaving £8062 which represents additional surplus which occurred, after my revised Estimate was prepared, on excess Revenue and savings on Expenditure.

23. The whole of this surplus of £114117 will be available for reduction of the grant-in-aid for 1907-08, subject to a request which I understand you have made to be allowed to expend the sum of £17849 struck off the Public Works Estimates by order of the Treasury.

24. From the above it will be seen that the extraordinary financial success of the Uganda Railway is responsible for the greater part of our surplus on 31st March 1906. At the same time it is to be deplored that a more accurate estimate of the working of the Railway was not prepared, as, doubtless a portion of the profit would have been allowed to be

(18)

spent on important Public Works the need of which is acutely felt in various parts of the Protectorate.

Whilst regarding the Railway figure for 1905-06 it must be felt that the Manager's estimate for the current year, which shows a profit of £8600 only, will again be far short of the actual surplus on the Department.

25. In accordance with Colonial Office Instructions no deduction has been made from the balance of assets this year, as was done in former years, for "sums required to be spent from funds on hand". Any such sums which are not duly included in the current year's estimate will be included in a supplementary estimate and, judging from the present outlook, will be able to be met from general savings on sanctioned expenditure.

I have the honour to be,  
Sir,  
Your most obedient Servant.

(Sd) C.C.Bowring.  
Treasurer.



PROTECTORATE OF EAST AFRICA.

ANNUAL STATEMENT.

For the Year 1905 - 1906

Schedule I  
Customs Duties

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
oil	60,000			66,457	17	6	6,457	17	6
b	5,000			7,631	4	8	2,631	4	8
house and transit fees	1,000			1,123	5	6	1,123	5	6
	£ 66,000			75,211	7	8	9,211	7	8



Summary

Account	Estimated	Actual Balance	Over the Estimate
Dishes	6000	5800	200
Fuel & jobs	5000	4600	400
Food and fuel	2500	2200	300
Food Tax	1500	1350	150
Miscellaneous	1000	900	100
Transport	1000	900	100
Transport (other)	1000	900	100
Transport (fuel)	1000	900	100
Transport (other)	1000	900	100
Transport (fuel)	1000	900	100
Transport (other)	1000	900	100
Transport (fuel)	1000	900	100
Transport (other)	1000	900	100

Under the Estimate

Remarks explanatory of increase or decrease

£ s d

Due to increased imports of building materials, cotton goods, glass, iron, wire, machinery, &c. It includes import transit duty to the extent of about £2500 which is liable to be repaid in the year 1880.

Due to increased imports of ivory (£200), (to be £850), and rubber (£200).

Due to increased imports and exports of goods in transit.

Net Surplus 1880-81

Schedule 4  
Harbour Dues and Steamer Duties

Sub-heads	Estimated Revenue			Actual Revenue			Over the Estimate		
	£	s	d	£	s	d	£	s	d
Boats and Sea Dues	900			1273	15	3	373	15	3
Biscellaneous	35			34		4			
Revenue from Tonnage	833			809		2	24		2
Light Dues	45			44			1		
Harbour Dues, Zulu	2800			1303		8	1497		8
	5693			4676	13	2	1017	14	3

Under the Estimate			Remarks explanatory of increase or decrease
£	s	d	
			Due to increased imports and exports
	12	3	
156	11	11	The return sheet of Customs states that the Revenue was over-estimated. In the course of the year, however, various reasons were found to call it in question and thus led a considerable portion of the freight & other coast trade was also monopolised by the Zanzibar Government and German steamers.
1457	16	2	Net Deficit £1018 6 11



Revenue and Expenditure

Sub-head	Estimated Revenue.			Actual Revenue.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Police & Labour Regulation	579			683	19	8	104	19	8
Regulation of drivers & cars	550			643	15	11	113	15	11
Game Licences	3672			3013	1	3	334	1	3
Explosives and Ammunition Licences	465			510	2	8	45	2	8
Liquor Licences	1490			2685	13		898	13	
Professional Licences				889			889		

Under the Estimate	Excess over the Estimate					
£	s.	d.	£	s.	d.	
						<p>Due principally to increased number of police required by sportsmen.</p> <p>Increase of drivers &amp; cars on the East</p> <p>An unexpected large number of big game sportsmen visited the Provinces during the year.</p> <p>More licences were issued than anticipated in the Provinces of Sydney and Tasmania and the rate of professional licences was increased from the 15/ to the 25/.</p>

9  
Schedule IV contd  
Licences and Taxes contd

Sub-heads	Estimated Revenue			Actual Revenue			Over the Estimate		
	£	s	d	£	s	d	£	s	d
Brought forward	783			12478	15	8	4667	18	5
Miscellaneous fees	1242			1889		10	597	11	0
Survey fees	4200			4045		10	511	5	0
Battle examination fees	800			592		10	92	17	10
Market and Cart pound fees	1471			1634		2	123		2
Registration of Documents	1053			786		6			
Passports and Shipping fees	40			46	15	6	4	15	6
Stamp Duties	650			743	15	2	28	13	2
Fees	29548			44561		4	1509	1	17

Under the Estimate			Remarks explanatory of increase or decrease
£	s	d	
			The surplus is chiefly due to £330 balance of deposit account as at 31st March 1905 being transferred to Revenue on 1st April 1905.
			11. 10. 6 Fewer documents were registered than was anticipated. There was however an excess of £150 on the previous year's figures.
			The surplus is due to the large hut tax collections made chiefly in the Provinces of Ulster, Connaught & Kerry.
			Net Surplus £25470





Schedule 5 contd  
Miscellaneous Revenue Contd

Sub-heads	Estimated Revenue.			Actual Revenue.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Grants	2507			5125	13		3108	8	3
Grants	225			1138	10		942	12	
Redemption of Mortgages				300	6	2	300	6	2
Unclaimed Deposits				489	18	1	489	18	1
	2732			7263	23	3	4531	26	4

Under the Estimate.	Remarks explanatory of increase or decrease		
£	s.	d.	
489	12	3	<p>The principal items accounting for the excess mentioned are and profit on sale of iron and brass ware</p> <p>Iron 1650</p> <p>Salvage 169</p> <p>Amalgam deposits 289</p> <p>Bank Interest on funds deposited by Crown Agents 218</p> <p>Sale of captured 100 shells in purchase expenses other than the Trade Corporation 7150</p> <p><u>£ 10430</u></p> <p>Impaired British East Africa Company mortgages</p> <p>Deposits which had remained unclaimed for 5 years and upwards were credited to Revenue as per para. 69 of Financial Instructions</p> <p><u>Sub Surplus £ 12836 18 30</u></p>
489	12	3	



Schedule of  
Post and Telegraphs

Sub-heads	Estimated Revenue				Actual Revenue				Over the Estimate			
	£	s.	d.		£	s.	d.		£	s.	d.	
Sale of Stamps	616				7322	9	3		555	9	3	
Money Order Commission	1666				1623	18	2					
Surcharge Collections	200				231	7	3		31	7	3	
Share of Royal Post	300				413	4	6		113	4	6	
Sundry Collections	150				69	7	6					
Postal Transit Dues	50											
Telegraphs Newspaper East Africa	3000				2157	12	6		842	12	6	
Post from Railway	1560				1557	6	9		2	6	9	
Carry forward												

Under the Estimate				Remarks explanatory of increase or decrease.
£	s.	d.		
				Increased number of European settlers
42	1	10		The Commission on Money Orders in the Post Office started in the Province of Uganda during the year was less than anticipated. £250 more than in the previous year was realized.
				Increased number of European settlers
90	15	6		The African Post Office was burnt down early in the year and the private boxes from which a considerable revenue was derived could not be replaced in the new temporary office for want of accommodation.
750				The negotiations with the German Government were not concluded during the year 1905-06.
				Increased number of European settlers
2	13	6		

17

417

Schedule VI Contd.  
Post and Telegraphs Contd.

Sub-heads	Estimated Revenue			Actual Revenue			Over the Estimate			
	£	s.	d.	£	s.	d.	£	s.	d.	
brought forward	12	93		16	29	3	8	19	6	
Telegraphs contd										
Revenue, Uganda	5	00		5	73	18	6	13	18	6
	£	16	58	15	2	7	4	8	89	18

Under the Estimate:	Remarks explanatory of increase or decrease.		
£	s.	d.	
175	10	8	
175	10	8	Net Surplus £ 714 10 4

Schedule F

Receipts from Government Property

Sub-heads	Estimated Revenue.			Actual Revenue.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Woods and Forests Timber	67			389	8	6	322	8	6
Fuel	200			336	13	11	136	13	11
Miscellaneous	863			1327		9	664		9
Rest of Govt. Property	2962			2872	1	2			
Stone Quarry Royalty	260			251	2	5	11	2	5
Mineral Royalties	580			1061		8	481		8
	7911			6607		2	1304		2

Under the Estimate	Remarks explanatory of increase or decrease		
	£	s.	d.
			Sale of poles at Nairobi for building purposes
			Large number of fuel collecting permits issued at Nairobi
			Large royalties on mangrove bark collected under lease
3092	18	10	£500 rent for holding line due by the Syndicate remains unpaid. Further estimate was based on number of applications for land the necessary arrangements in connection with which have not been completed.
			Sale of stock and large quantity of butter at Government Barracks
			Net Deficit £ 1477 12 7

Schedule VIII  
Uganda Railway

Sub-heads.	Estimated Revenue.			Actual Revenue.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Uganda Railway Profit, %				68,835	9	6	68,835	9	6
				68,835	9	6	68,835	9	6

Under the Estimate.	Remarks explanatory of increase or decrease.		
£	s.	d.	
			Net Surplus £ 68,835 9 6







Supplementary Estimate  
vide D. in C. to Colonel  
Office 7<sup>th</sup> 128 of 523 about  
Colonel's office 1<sup>st</sup> 300 of  
6:26: f s d

Under the Estimate			Unestimated			Explanation of unestimated expenditure
£	s	d	£	s	d	
3325	10	1				
						18 1/2
			118	16	70	Appointments of the regular Civil Auditor as provided by the Reg. Act
495	15	2				
1171	2	9				
1217	8	6				
1110	15					Special returns to Comptroller
						428
102	8	6				20 1/2
605	10	5				
4077	0	3				
110	0	0				
2107	4	10				80
			220	7	6	Provision made for the remainder of the estimate which was not included in the estimate of Supplementary Estimate but for which there would have been a saving of £12504
			4097	10	1	of the unestimated appointments and expenses of troops & Civil officers on punitive expeditions
293	19	5				
2000						
7215	13	5				
580	2	9	31869			74209 14 8
			1826			
340	2	27	30695			74475 18

Necessary expenditure on account of  
the ...







Schedule III  
Audit

Sub-heads	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Personal Emoluments	1078			11213	4		1037	4	
Other charges Travelling expenses and Incidentals	225			211	11	0			
Expenses of Audit in London	130			119					
	1433			11551	14	10	137	4	

Under the Estimate.			Over the Estimate.			Remarks explanatory of increase or decrease.
£.	s.	d.	£.	s.	d.	
						Excess due to the Appropriations of Mr. J. Kempe as Assistant Auditor G.O. Dispatch No. 430 of 20th Feb.
7	9	2				
11						
18	9	2				Net Excess £118 11 0



Schedule F  
Customs and Shipping

Sub-Header	Original Estimate of Expenditure			Actual Expenditure			Over the Estimate		
	£	s	d	£	s	d	£	s	d
Personal Emoluments									
Chief of Customs Assistants	16	10		15	9	6			
Staff of Customs Office	415	9		405	9	2	5		
Engineers, boatboys &c	41	2		41	15	3			
Police (Customs)	190	8		165	9	9			
Other charges									
Wages of crane boats &c	60	4		23	4	6	27	9	4
Uniforms	300			26	4	11			
Fuel and Stores	253			112	9	11			
Wages &c	250			27	16	8	21	16	8
Wages of the crew &c	150								
Carriage forward	92	10					4	9	4

Under the Estimate			Unestimated			Remarks explanatory of increase or decrease
£	s	d	£	s	d	
	12	6				
	99	17	7			
	22	4	3			Due to sundry economies, vacancies and absences on leave
	246	10	3			
						Due to unforeseen repairs
	32	15	1			
	44	0	10	1		
	50					£500 reallocated to "Maintenance & Repairs of Customs Buildings" as per Colonial Office despatch of 17th April 1906



*Schedule 1  
Stores and Shipping Fund*

Sub-heads	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.			
	£	s.	d.	£	s.	d.	£	s.	d.	
<i>brought forward</i>	92	7	4	86	19	6	1	49	6	
<i>Salaries, Juba</i>				2203	17	11				
<i>Annual Allowances</i>	246	8								
<i>Station Charges</i>	339	7		3273	4	6				
<i>Expenses to Juba</i>	2000			2760			760			
<i>Grants to Subordinate</i>	300			186	13	4				
	£ 17139			16943	1	10	809	6		

Under the Estimate.	Unestimated.			Remarks explanatory of increase or decrease.	
	£	s.	d.		£
703	19	11			
266	2	1			
223	15	6			
113	6	8			
1305	2	2		<i>Net Saving £495.18.2</i>	

*£60 sanctioned in Colonial Office despatch No 227 of 3<sup>rd</sup> May 1906*

Schedule II  
Forestry and Scientific

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.			
	£	s.	d.	£	s.	d.	£	s.	d.	
Forestry										
<i>Personal Expenditure</i>	3	5	0	2	0	2	10			
<i>Other charges</i>	5	13		4	9	11				
<i>Range of game preserves</i>										
<i>Officers of</i>	1	00		1	26	18	7	26	18	7
<i>Historical allowance</i>	1	00								
	4	19	0	3	21	17	4	26	18	7

Under the Estimate.	Unestimated.			Reasons explanatory of increase or decrease.	
	£	s.	d.		£
10	7	11	2	Due mainly to the post of Conservator of Forests being not filled.	
20	10	1			
100				The allowance was discontinued as the work was undertaken by the Director of Agriculture.	
1	19	1	8	Net Savings £ 1171 2 8	

Schedule VII  
Judicial and Legal

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Personal Expenditure European Staff	4,974			4,010	14				
Subordinate Staff	2,465			1,959	13	11			
Other Charges Contingencies	156			126	11	9			
Legal Library	204			104	11	10			
	7,819			6,201	11	6			

Under the Estimate.	Unestimated.			Remarks explanatory of increase or decrease.	
	£	s.	d.		£
963	6			Due to Mr. H. Donald's transfer to Police Dept., late appointments of magistrates savings, on Crown Solicitor's fees and on the subordinate staff of the Crown Advocate.	
4,756	6	1		Due to sundry economies effected and the usual savings on the staff on leave.	
29	8	3			
119	8	2		An amount for Debt sent to Crown Agents to be paid for during 1902-06 was not executed till the year 1906-07.	
1,589	8	6		Ad. Savings £ 1,589 8 6	







Schedule B  
Medical

Sub-heads	Original Estimate of Expenditure			Actual Expenditure			Over the Estimate		
	£	s.	d.	£	s.	d.	£	s.	d.
Personal Expenditure									
Officers and Nurses	14,580			14,270	7	7			
Subordinate Staff	1708			6,127	10	9			
Medical and Surgical Stores	2000			7,689	17	10			
Medical Officers of European Hospitals									
Bombay	500								
do do Karachi	200			146	15				
do do Ceylon	250								
do do F.	21,300								

Under the Estimate			Unestimated			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
309	12	8				Due to savings on leave pay and late appointments of nurses
954	9	3				Due to late appointments of dispensers store-keeper and chief clerk and the usual savings on leave of absence
510	2	2				£ 150 divided for the purchase of a light for the Brighton Sanitary Inspector as per Colonial Office Telegram of 3 <sup>rd</sup> February 1906.
503	5					Receipts from non-official patients were greater than expected

Schedule 78 Cont.  
 Medical Cont.

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
brought forward	26,312			22,036	11	2			
Other charges contd									
Upkeep of Native Hospitals East Africa	600			349	15	2			
do do Uganda	250			176	6				
Salaries	200			300	14	8	100	14	8
Expenses	1000			1389	2		389	2	
Malaria Sanitary Disinfectors	1215			1626	3	6	409	3	6
Malaria Sanitary Station	500			425	18		75	18	
Buildings (Uganda) Entebbe	900			490	16	6	409	16	6
Kampala	850			577	18	8	273	18	8
Native Hospital	800			157	19	11	643	19	11
	29,727								

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£.	s.	d.	£.	s.	d.	
2277	8	10				
250	4	10				
73	14					
						<p>Excess is due to tuition fees allowed to medical officers during their course of instruction at the School of Tropical Medicine £2000 sanctioned in Colonial Office telegram of 13<sup>th</sup> Sep. 05 and Colonial Office despatch of 15<sup>th</sup> September 1905.</p> <p>£450 diverted from Medical &amp; Surgical Stores as per Colonial Office telegram of 12<sup>th</sup> February 1906 for the purchase of a lighter.</p> <p>£448 included in Supplementary Estimate</p>





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*Sub-head 18 Cont'd*  
*Medical Cont'd*

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
<i>brought forward</i>	30	8	27	29	4	5	14	0	10
<i>Less sum provided for in Estimate for Uganda Inspectorate</i>	1	20		16	18				
	£ 14	6	6	13	2	5	14	0	10

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£.	s.	d.	£.	s.	d.	
28	12	5				
28	12	5				<i>Net Saving £ 14 10 5.0</i>

Schedule  
Auxiliary

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£.	s.	d.	£.	s.	d.	£.	s.	d.
Personal Emoluments Inspector General	720			1118	18	4	418	18	4
3rd Battalion King's A Rifles Regimental Staff and Officers Expenses	11600			10891	9	8			
do do Salaries	1078			909	8	5			
Army establishment	1301			1141	16				
Troops Supplies	10787			9587	3	6			
Whites	1680			7737	6		266	6	
Band Corps Personal Emoluments	692			678	6	7			
Army Accounts	1838			7520	9	2			
being forwarded	33846			33764	16	8			

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£.	s.	d.	£.	s.	d.	
						[338 included in Supplementary Estimate £ 62,708 do. in letter No 25396/1905 of 24th August 1905 to Hon. Agents
708	10	4				Due to savings on salaries of Officers on leave and to vacancies.
168	11	7				
159	6					Usual savings on the salaries of staff on leave
3199	16	6				In order to keep up the strength of the battalions and there being no Sandanese available, Sivalikhs had to be enlisted hence the excess on "Sivalikhs" and saving on Sandanese. Net excess £ 407.9.6 against which £ 900 is included in Supplementary Estimate
13	18	5				
237	11	10				





*Sub-heads* x *Contd*  
*Arbitrary Contd*

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	41,506			46,706	18		9,737	17	11
3rd Battalion King's Rifles Contd									
Quarters Contd									
Particulars a good conduct pay	400			401	16	2	51	16	2
Contingencies	600			351	7	1			
Passages of Bandages & Bombs	3,800			1,103	8	1			
Construction of Rifle range	75			71	13	8	16	13	8
Billiard table and room	250			152	16	9			
Volunteer Reserve	1000			1662	6	1	662	6	1
Reserve Battalion Ammunition				15,287	14	7	15,287	14	7
Compensation to Clerks & 3rd King's Rifles				99	4	3	99	4	3
Brought forward	41,506			46,706	18		9,737	17	11

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
4,836	19	11				
248	12	11				
2,396	11	11				
						£50 diverted from Volunteer Reserve
47	3	3				£1270 included in Supplementary Estimate and £50 diverted to construction of Rifle Range
						£15,231 included in Supplementary Estimate
						Foreign Office despatch No. 6 of 25th January 1900

Schedule E Cont.  
Military Cont.

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	47,631			65,907	4	8	25,855	12	8
Regimental Staff & Officers	10,490			10,570	1	11	80	1	11
Regimental Establishments	555			487	15	6			
Technical Establishments	305			241	11	8			
Cost of Rank & file	7,107			8,974					
Brought forward	66,388			85,201	16	1	25,923	16	1

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
7,579	8					£10,490 includes 150 staff pay 16th drill instructors & 40 salary of Sergeant Major. Major Hawthorn drew pay for 10 months while on leave. This was not provided for in estimate. There is a saving owing to establishment not being at full strength during the whole year which reduces the over estimate to £80.
37	4	6				Mr Stone, assistant paymaster did not take up his appointment until 8 <sup>th</sup> June 1905.
63	5	4				The Depot 1 <sup>st</sup> K. A. R. did not employ an Indian Clerk as provided for and this item has been cut out of 1906-07 estimates. This accounts for £25 saving. The balance of the saving is due to 2 of the Indian Clerks being fresh appointments & therefore on the lowest scale of pay.
1,006	12	8				The men make allowances to their relatives in British Central Africa which are charged by the British Africa to 1 <sup>st</sup> K. A. Rifles. These allowances are cut monthly from the men's pay here and as they have not all been charged by the British Africa to 1 <sup>st</sup> K. A. Rifles the result is a saving on the vote.
87,922	10	6				



Schedule A  
Military Conts

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	2605	9		8320	1	16	5714	12	7
Battalion King's & Rifles Contd									
Battalion	1100			2082	3		982	3	
Hospital Assistant & Dressers	204			184	17	4			
Medical comforts & things	200			168	14				
Passages of officers to and from England	2500			2517	11				
Carriage forward	5015			5626	9	16	611	11	16

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
8992	10	6				This overexpenditure was foreseen and reported to the Treasurer on 11 <sup>th</sup> Sep 1905 by Officer Commanding 1 <sup>st</sup> King's & Rifles. See Colonial Office despatch K. A. 11 of 2 <sup>nd</sup> November 1905 sanctioning £ 650
19	2	8				The 3 dressers only came on foreign service pay 1 <sup>st</sup> July 1905 and 1 Hospital Assistant drew pay at the rate of Rs 72 per mensem only up to 10 <sup>th</sup> June 1905. His pay is now Rs 85 p. m. in accordance with his agreement
41	6					Medical stores for 1 <sup>st</sup> K. & Rifles were supplied by Medical Dept. and cost came to £ 17 less than was estimated. The balance of savings is due to the battalion having received transport for their own operations from the Medical Department
642	2					The saving is partly due to fewer officers taking leave than was anticipated & partly to passages to East Africa being less than to British India officers. The estimate having been based on passages to British India
9195	8	6				

Schedule  
Military

Sub-heads.	Original Estimate. £ s. d.	Actual Expenditure.			Over the Estimate.		
		£	s.	d.	£	s.	d.
Brought forward	69 22	86244	9	5	26617	17	7
H. A. Rifles Contd	1722 10	2652	19	5	930	9	5
Wine	160	34	17	6			
Rifle shooting	45	6	10				
Water bottles	161	79	18				
	1100	81	18	7			
Carry forward	12700	26700	12	7	27548	9	

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£.	s.	d.	£.	s.	d.	
94	95	8 2				
						£1125 cost of establishing a reserve supply of clothing is charged in December account and was not estimated for. This would result in a saving of £200 which is accounted for by an account for shirts, which were estimated for having been cancelled by Inspector General H. A. Rifles.
			105	2	6	Saving due to fewer interpreters having been engaged than were estimated for.
			38	10		These prizes could not be distributed owing to the competitions having been cancelled on account of the strike operations.
			61	12		Only 200 water bottles were purchased instead of 700 as estimated for.
			1018	1	5	Ammunition was to have been obtained from the 11th H. A. Rifles and credit given to that battalion. The 1st H. A. Rifles however proceeded on active service and could not obtain the ammunition which has however been purchased from the King's African Rifles since.
			1071			

Schedule E contd  
 Military contd

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	720	0	10	89	12	11	2,568	7	
Battalion K. A. Rifles contd									
Accumulated supplies									
Stores	1,350	0		1,260	13	9			
Transport of all goods within the Provinces	1,600			660	12	1			
Travelling expenses	1250			529	7	11			
Erection of huts	2,500			8048	7	1	5,548	7	1
Passage of Battalion from British Central Africa Co to East Africa	3,500			5,391	1	70	1,891	1	70

Under the Estimate			Unestimated.			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
10,718	4	1				<p>The Inspector General reports 8 rifles deleted from K. A. Rifles, including tents for the men which had been estimated for. These tents would have cost about £340. Tents however required for details of operations and were received from the War Department and charged to 1st K. A. Rifles about £240. This deducted from above saving leaves a saving of £100.</p> <p>Owing to the Battalion moving from Lambaré to Abayaas from Abayaas to Jibuti and then proceeding on active service the expenditure on these two votes is no criterion as to expenditure in normal years.</p> <p>£5000 granted by Colonial Office telegram of June 10th 1905.</p> <p>£4700 included in Supplementary Estimate. This vote was administered by the Public Works Department.</p> <p>£1500 included in Supplementary Estimate. £900 of this over expenditure is due to the moving of the Battalion from Abayaas to Jibuti.</p>
			99	16	3	
			839	7	11	
			722	12	1	

Schedule X - Contd  
 Military Contd

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	82,373			104,980	15	7	34,987	15	11
	82,393			104,980	15	7	34,987	15	11

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
12,380		11				
12,380		11				At Excess £ 22,607 15 7
						Excess on 3rd charge of Rifles £ 18,276 4 8
						1st " " " £ 4,331 10 11
						<u>£ 22,607 15 7</u>



43  
Schedule XI

Uganda's Expenditure

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Expenses to Crown Agents	150			150					
Commission to Agents:	200			341	6		141	6	
Exchange	1200			163	10	8			
Arab boys' education at Cairo	110			129	4	8	19	4	8
Indian Immigration	500			218	12	3			
Liverpool Colonial Exhibition				60	0	5	60	0	5
	2160			1027	11	6	220	8	7

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
1041	9	6				The increase of revenue chiefly on the Uganda Railway caused fewer bills to be drawn than was anticipated.
						Due to the raising of school fees from £c. 52 to £c. 63.
281	7	9				£150 sanctioned in Colonial Office telegram of 15th October 1905.
1322	17	1				Not Saving £1100

Schedule XII  
Public Civil Administration

Sub-heads.	Original Estimate of Expenditure.		Actual Expenditure.		Over the Estimate.		Under the Estimate.	Unestimated.		Remarks explanatory of increase or decrease.
	£	s.	£	d.	£	s.		£	s.	
Salaries of Chiefs	4	420	4	233 17			1	86 3		
Grants to Chiefs		675		1 55 12 7				2	19 7 5	
	5	095	4	689 9 7			4	05 10 5		Net Saving £405 10 5

Schedule RM  
Non-Effective Services

Sub-head	Expenditure			Actual Expenditure		
	£	s	d	£	s	d
Services	520	9	4	133	9	4
	520	9	4	133	9	4

Under the Estimate	Unsettled	Remarks explanatory of increase or decrease.
		Excess is chiefly due to Capt G. O. Tanner's pension from 1st Sep. 1902 to 31st December 1904 paid during this year amounting to £116. 7. 9 as per Engineer Office despatch No. 141 of 3rd August 1904.
		Net Excess £133 0 0



Settled 11

Police and Prisons

Sub-heads	Original Estimate of Expenditure			Actual Expenditure			Over the Estimate		
	£	s.	d.	£	s.	d.	£	s.	d.
Armed Police									
Personal Emoluments									
European Staff	598			4895	11	2			
Office Establishment	156			722	5	11			
Station Hanks	2390			2295	7	6			
Other Charges									
Clothing	3055			2930	16	9			
Accoutrements	538			299	3	3	261	2	3
Contingencies	433			266					
Horse Allowances	240			54					
Gratuities	1300			591					
Contingencies	1000			2033	1	7	267		
Gratuities	1000			1000					
Gratuities	1000			2757	1	7	267		

Under the Estimate			Unestimated			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
1088	12	10				Staff was not at its full strength
33	14	1				
1624	12	8				Staff was not at its full strength
104	3	1				
						£300 diverted from "Baltoro" as per Colonial Office despatch No 529 of 26 <sup>th</sup> Nov. 1905
882	19	10				
785	19	10				
208	7	11				£300 diverted to "Baltoro" as per Colonial Office despatch No 529 of 26 <sup>th</sup> Nov. 1905
8831	19	8				

*Police and Prisons*

Sub-heads	Original Estimate of Expenditure			Actual Expenditure			Over the Estimate		
	£	s.	d.	£	s.	d.	£	s.	d.
brought forward	35	5	0	31	9	3	7	2	3
Prisons Personal Expenditure	2	1	0	2	7	9	0	8	
Other Charges	3	6	8	3	1	0	2	4	
	£ 42	3	8	37	8	3	1	7	3

Under the Estimate			Unestimated			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
38	3	1				
3	2	9				Mainly due to the post of goods at Bombay not being filled up for sometime in the year.
5	7	6				Due to economies chiefly in the Province of Karachi.
4	7	5				Net Savings on Police £3570.15.5
						" " Prisons - 906.7.0
4	7	5				Total Net Savings £4477.2.5

Schedule B  
Post Office

Original Estimate of Expenditure	Actual Expenditure			Over the Estimate		
	£	s	d	£	s	d
650	449	19	7			
802	719	1	2			
353	309	4				
759	65	19	6			
69	35	2	9			
200	255	9	6	55	9	6
60	63	5	10	3	5	10
80	55	8		5		8
2001	1931	7	10	63	16	

Under the Estimate			Unestimated			Remarks explanatory of increase or decrease
£	s	d	£	s	d	
			5			
82	18	10				
44	11					
6		6				
31	17	5				
163	8	2				



Schedule XVI  
Posts and Telegraphs

	Original Estimate of Expenditure.		Actual Expenditure.		Over the Estimate.		Percentage of increase or decrease.	
	£	s.	£	s.	£	s.		
European Staff	265		2693	6	511	13	5	Staff was not up to full strength.
Subordinate Staff Post Office	3843		3458	9	104		11	
East Africa Protectorate and Uganda Railway telegraphs								
Insurance								
Personal allowances	220		1302	6	17		14	
Superintendent's Office expenses	100		63	6	26	13	10	
House rent	50		18	17	31	2	11	
Stores, tools	300		293	7	6		10	6
Working	1696		959	1	536	18	9	Delay in making appointments
Carry forward	2934				145		3	

Schedule 11 contd  
Post and Telegraphs contd

Sub-heads	Original Estimate of Expenditure.			Actual Expenditure			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	9934			8588	13	8			
Uganda Protectorate Telegraphs European Staff	820			557	13	4			
Subordinate Staff	2650			1816	6	7			
Telegraph Stationery	100			79	5	11			
The construction of new lines in Uganda	880			861	9				
Wages for manual extension	2250			2440	11	10	270	11	10
Uganda Telephone Exchange				80			80		
Buildings									
Uganda	300			260	5	5			
Brought forward	16814			14686	5	9	270	11	10

Under the Estimate.			Unestimated.			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
1345	6	4				
292	6	8				
233	13	5				Delay in making appointments
20	14	1				
18	11					
						The excess is partly accounted for by payment of a 1904-05 indent not being made till 1905-06 amounting to about £175.
						£80 included in supplementary estimates
39	7	7				
1450	8	7				



Schedule XVI contd  
Post and Telegraphs Contd

Sub-heads.	Original Estimate	Actual Expenditure.	Over the Estimate.
	Expenditure. £ s. d.	£ s. d.	£ s. d.
Brought forward	15,919	12,128 11 6	3,790 14 8
Other charges (East Africa)			
Postal Material	500	409	91
Carriage of boats and bounty fees	550	449 11 2	100 8 8
Cost of printing stamps	300	385 18 11	85 18 11
Return commission on Money Orders	225	347	122
Parcel Post	100	140 13 8	40 13 8
Upkeep of boat & uniforms	43	28 14 4	14 9 8
Contingencies, Post Office	150	98 10 10	51 9 2
Telegrams	1500	961 7 5	538 12 5
Internal carriage of boats	750	901 17 3	151 17 3
Wharfage, freight and cartage	2000	2022 5	22 5
Brought forward	26,039	21,150 11 4	4,888 9 8

Under the Estimate.	Unestimated.	Remarks explanatory of increase or decrease
£ s. d.	£ s. d.	
2,834 3 2		
90 19 1		
70 8 10		
		Increase of revenue Money Order business
		Increase of parcels to Nile Province
3,622 18 6		





Schedule VIII  
Public Works and Survey

Sub-heads	Original Estimate of Expenditure			Actual Expenditure			Over the Estimate		
	£	s.	d.	£	s.	d.	£	s.	d.
Personal Emoluments European Staff	3300			3101	10				
Subordinate Staff	2170			4846	5				
Survey Dept and Land Office European Staff	3070			3736	19				
Subordinate Staff	2116			1148	9	2			
Clerks	632			443	15	6			
Other charges Instrument	250	0		55	7	6			
Charge forward	16260			12252	2	2			

Under the Estimate			Unestimated			Remarks explanatory of increase or decrease
£	s.	d.	£	s.	d.	
178	8					Staff not up to full strength
325	15					
333	1					Due to late appointments and it was found possible to effect economies on subordinate Staff.
46	10	10				
184	8	6				
196	13	6				
2687	11	10				





















Schedule of Expenditure  
Public Works and Supplies Contd.

Sub-heads.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	470	53		441	59	11 5	410	4	16 3
Buildings & Works Contd									
House for Inspector General of Police	900			901	12	7		1	12
do. - Asst. Supdt. of Police	550			531	19	10			
do. - Asst. Supdt. of Police	1750			696	16	11			
do. - 3 Inspectors of Police	350			337	11	11			
do. - 1 Inspector	150			119	12	1			
do. - 2 Inspectors	300			279		2			
do. - 1 Inspector	175								
European Hospital	11000			2055					
Brought forward	512	8		577	12	5	516	6	10

Under the Estimate			Unestimated.			Remarks explanatory of increase or decrease.
£	s.	d.	£	s.	d.	
69	98	10				
	8	2				
	55	3 8				
	12	8 1				
	30	9 11				
	20	19 10				
	175					
	946	10				Provision for continuing building included in 1906-07 Estimate.
507	16	6				





Public Works

Sub-head.	Original Estimate of Expenditure.			Actual Expenditure.			Over the Estimate.						
	£	s.	d.	£	s.	d.	£	s.	d.				
Brought forward	53	9	53	51	7	13	15	8	7	4	3	10	8
Province of Ukarin, Contd													
Kikuyu													
Police for Asst. Super. Police	5	5	0	5	4	3	8	1					
Police Station	2	5	0	2	4	9	15	3					
Court house police guard and askari lines	4	7	5	4	7	4		10					
Province of Nene a													
Govt. Health Dispensary and Drug Store	1	1	0	1	0	9	11	11					
Post office + telegraph quarters	1	4	0	1	4	5	3		5		3		
Assistant	2	0	5	2	0	3	3	8					
Salary	5	6	1	5	3	8	12	11	7				
	56	1	0	53	8	6	12	11	7				

Under the Estimate.	Unestimated.			Remarks explanatory of increase or decrease.	
	£	s.	d.		£
96	4	2	15		
6	11	11			
4	9				
19	2				
10	8	8			
1	4	3			
1	2	11			
6	16				
99	0	16	9		

*Sub-heads*  
*Buildings and Works*

Sub-heads	Original Estimate of Expenditure.	Actual Expenditure.			Over the Estimate.			Under the Estimate.	Unestimated.	Remarks explanatory of increase or decrease.	
	£ s d.	£	s	d.	£	s	d.				£
brought forward	50 10 8	53 8 12	16	11	7 4 38	43	8	9 7 03	18	9	
Buildings and Works contd											
Repairs of Tavern and											
Warehouse of Sub-Commissioner's house	1000	883	11	2				116	8	10	
Jetty and godown extension	125	133			8						
Repairs to medical officers house	103	75	15	7				29	6	6	
Sea wall. Repair	250	17	3	8				232	16	4	
Repairs of houses											
House for collector		367	6	8							
Magistrate		347	2								
do. Assistant	1600							445	18	2	
do. Treasury		329	18								
do. Subordinate Staff	550	567	17	3				2	2	9	
Customs house quarters											
godown and pier	1000	7066	17	3	66	17	3				
brought forward	60758	57669	6	8	7691	20	17	6250	1	8	









899  
*Selected with credit*  
 Public Works and Survey

Sub-heads	Original Estimate of Expenditure			Actual Expenditure			Over the Estimate			
	£	s.	d.	£	s.	d.	£	s.	d.	
brought forward	69	0	63	62	5	6	8	0	3	8
Honours for 2 police inspectors and 5 sub-clerks	9	0	0	9	4	7	6	8	1	7
Preliminary investigation concerning works for 1906-07	1	0	0	6	6	6				
Road construction	2	5	0	2	5	4				
Asst. Engineer in Charge	2	5	0	2	5	4				
New Roads and Bridges	15	0	0	10	7	8	5			
Lake Steamer S.S. Glenmont Hill				22	8	9	14	11	22	8
Telegraph Stores - Entebbe				1	3	3	6	8	1	3
Post Office at Entebbe				12	4	2	7	5	12	4
Post Office at Kampala				12	4	2	7	5	12	4
	82	2	18	70	0	2	7	9	82	2

Under the Estimate	Estimated			Remarks explanatory of increase or decrease.
	£	s.	d.	
13	0	6	8	
93	13	6		
96	8	6		
42	14	0	7	£1200 diverted to "Landies for Public Works Uganda Kaseshi and Kuumu" as per Colonial Office telegram of 26th February 1906
				Sanctioned from savings on Uganda Railway vote 1904-05
				£136 included in supplementary Estimate
				£1262 included in supplementary Estimate
76	6	8	3	Net Excess £14,714 9









Salisbury

Particulars	Original Estimate	Actual Expenditure			Over the Estimate		
	£	£	s	d	£	s	d
Personal Expenditure European Staff	543	9480		5			
Subordinate Staff	1002	2173		1			
Other Charge Contingencies	30	10	19				
	£ 543	2176		7			

Under the Estimate	Unestimated	
£	£	
166 19 11		Some of the salaries of officers on leave and due to the late arrival of the timber
119 14 6		Usual savings in the staff accounts
2 9 11 6		
210 14 8		Net Savings







East Africa Protectorate

Statement of Assets and Liabilities on March 31<sup>st</sup> 1906

45  
 Recd  
 RECEIVED SEP 20

Assets	Amount £ s d	Liabilities	Amount £ s d
Advances	5749 19 2	Deposits	22301 0
Unallocated Trade Goods	31 5 4	Drafts and Remittances	8002 0 0
Receipts	100000 0 0	General Post Office London	50 0 0
Copper Coinage	6 0 0	General Post Office Natal	50 0 0
Cash	100 00 0	Expenses	100 0 0
Chy...	...		
Balance at 6/3/06	...		
Chief Clerk's Salary	...		
	£ 22301 0 0		

Excess of Assets over Liabilities

£ 5580 0 0

1st. Besides the above basis of copper in hand, there are 206 bars not put into circulation which weigh 100 lbs and are valued at £ 2600 as at 2/2/06.

There is also a sum of £ 6584 19 3 value of Unallocated Stores on hand as at 31<sup>st</sup> March 1906, which is not included in the above statement.

sd/ C. P. Bourne  
 Treasurer

sd/ J. Hays Siddle  
 Commandant

TRUE COPY.

*[Signature]*  
 TREASURER

16<sup>th</sup> June 1906

Examined  
 (sd) G. C. B. Baines  
 9<sup>th</sup> July 1906.

RECEIVED  
2 11  
COLONIAL  
482

Colonel Hayes Sadler presents his compliments to the Under Secretary of State for the Colonies and asks that he may be furnished with a copy of the letter from the Colonial Office to the Treasury of November 2nd 1906, which was not enclosed with the Secretary of State's despatch No. 742 of November 23rd respecting the East Africa Protectorate account for 1905-1906.

Commissioner's Office,  
Mombasa,  
December 19th 1906.

2/11/12 J. W. 1907  
W. H. C.



~~CO~~

Please make two  
copies of CO to Treas  
2 Nov 34191.

Wm  
11/1

Wm  
EA

	D
R	11
D.	11

Comd. Staff Officer  
Full  
2nd Nov  
Cottrell 206  
Received

DRAFT.

The Secretary to the  
Treasury

MINUTE.

- Mr. Asquith 2/1/10
- Mr. St. John 11/21/10
- Mr. Anthon
- Mr. Cox
- Mr. Lucas
- Mr. Graham
- Sir M. O'Donnell
- Mr. Churchill
- The Earl of Elgin

City of London

With reference to your  
letter, no 16418/06, of  
the 24<sup>th</sup> of Sept last  
I am directed by the  
Secy of Exchequer to transmit  
to you, to be laid before  
the Lords Comrs of the  
Treasury, the accompanying  
copy of a despatch which  
has been rec<sup>d</sup> from the  
Deputy Comr of the  
S.A.P. enclosing the  
report of the Treasurer  
of the Port to the  
Annual Account for  
the year 1905-6.

2. Their Lordships will  
obtain from the report of  
the Treasurer report that  
the other investments  
which appear in the

16 Aug (34171)

457  
P. J. [unclear]

The draft is to be returned



Supplementary Estimate  
before they are  
incurred. If this  
cannot be done, a  
great approximation of the  
reasons for the excesses  
should be sent with the  
Annual Account, but  
it should be distinctly  
understood that no  
expenditure involving  
an increase in the  
total expenditure of the  
Protectorate should  
be incurred without  
previous sanction.

4. With regard to the  
fifth part of the  
report, whereas the  
excess over the original  
estimate of expenditure is  
more than covered by the  
sum of £21,595 carried  
forward by the last  
year's account.

transfers between  
heads of expenditure,  
and it has been arranged  
between the two Dep<sup>ts</sup>.

DRAFT.

MINUTE.

- Mr.
- Mr.
- Mr. Ansell
- Mr. Cox
- Mr. Lucas
- Mr. Graham
- Sir M. O'Donnell
- Mr. Charlton
- The Earl of Elgin.

that the transfers of  
this nature may be  
approved by the S.P.  
and reported to the  
Lords Comrs of the  
Treasury for their  
Lordships' approval  
of the Comrs that  
the excess on the  
various heads are  
sanctioned and that  
no Supplementary  
Estimate for 1905-6  
will be required.

All