

1921

KENYA

327

30610

DATE

FORM NORTHBY 718

23RD MAY 1921

REC'D  
JUN 29 JUN 21

REGULATION :-

**SUBJECT**  
**MILITARY EXPENDITURE**

**ACCOUNT 1919-20**

Encloses memo. by Auditor covering. ALSO forwards explanation from Staff Officer, War Record re rate of exchange for conversion. Trusts W.O. will not adhere to instructions in C.O. desps 1318 of '20 and 3 of 1921.

- Mackay 30/6/21*
- Grindle*
- H. Lambert*
- H. Road*
- G. Fiddler*
- Wood*
- Churekall*

Previous Paper

**MINUTES**

It is clearly out of the question to undertake the revision of these accounts which the W.O. request would necessitate. All we need do however is send them a copy of this Dep. with such in reply for the info of the A.C. and leave them to deal with the matter. L/S 30.6.21

Gen: send memo copy with ref: to our letter no 11594/21 asking what reply

Gen 30/6/21 advice

4/21  
 26/22  
 Papers of 27 July 21 by 31/21

Subsequent Paper

*Gen 30/6/21*

GOVERNMENT HOUSE,  
NAIROBI.

PROTECTORATE  
No. 718.

30610

23rd May, 1921.

23 JUN 21

Sir,

With reference to my telegram No. 149 of the 16th March, I have the honour to transmit a memorandum by the Auditor covering the statements of Account of Military Expenditure for the year 1919-20.

2. In this connexion I forward an explanation from the Staff Officer, War Records, regarding the rate of exchange for the conversion of these accounts. Similar comments are being included by the Auditor in his Annual Report and, in the circumstances, I trust that the War Office will not insist on a strict adherence to the instructions for conversion conveyed in Viscount Milner's despatches Nos. 1310 of the 9th September 1920 and 3 of the 3rd January last.

3. The difficulties connected with a re-compilation of the Accounts on the lines desired have been represented in my telegram No. 60 of the 26th January and my confirmatory despatch No. 60 of the

8th

176.

THE RIGHT HONOURABLE

WINSTON CHURCHILL, P.C., M.P.,

SECRETARY OF STATE FOR THE COLONIES,

DOWNING STREET, LONDON, S. W.,

En 13498

Memorandum

En 5742/20

En 61323/20

En 4552

En 11594

No. 448/W/106/2.

Audit Office, 330

Nairobi,  
20th May, 1921.

From:-

The Auditor,

To:-

Hon. Ag. Colonial Secretary,

Nairobi.

Sir,

I have the honour to forward herewith audited statements as follows, relating to the Accounts of Military Expenditure for the year 1919/20:-

- (1) Abstract of final expenditure for the year ended 31.3.20.
- (2) Financial Statement for the year ended 31-3-20.
- (3) Financial Statement for the period August 1914 to 31-3-20.
- (4) Schedule of Allocations under Sub-Heads of Expenditure on Prisoners of War.

The Staff Officer, War Records, has addressed you (his No. 190/Staff/211/21 of 2nd inst.) regarding the rate of exchange at which these sterling statements have been prepared, and I agree with his views as therein expressed.

A copy of my Report, to the Director of Colonial Audit, on these accounts, will be forwarded to you in the course of a few days.

I have etc.,  
Sd. H.C.E. Barnes.  
AUDITOR.

190/Staff 211/91  
 War Records, Accounts and  
 Military Pensions Department  
 P.O. Box 261  
 Nairobi

East Africa

April 29th 1921

May 2nd

From:-

The Staff Officer, War Records  
 Nairobi

To:-

The ACTING COLONIAL SECRETARY  
 The Secretariat,  
 Nairobi

MEMORANDUM

REPORT OF WAR EXPENDITURE ACCOUNTS FOR  
 THE YEAR ENDED 31st March 1919.

referring to your letters Nos. S.20724/9 and  
 19573/1/25 with enclosures:-

2. I have to inform you that the Annual Account for 1919/20 has been submitted to the Auditor and the conversion of receipts and expenditure from Rupees to sterling has been made at the rate of 1/4d to the Rupee.

3. As you will remember the unaudited figures of Military expenditure for the financial year ending 31st March 1920 cabled by you to the Colonial Office - see your telegram No. 357 of the 22nd November 1920 - were calculated at the rates of exchange in operation from the 1st April 1919 to 31st March 1920. The conversions were made only on the monthly vote totals, and not on individual items, and this fact was reported in your telegram. No adjusting entries have, however, been made in my books and to give full effect to the War Office requirements, as communicated to the Under Secretary of State for the Colonies, in their letter No. 0185/1193 (Accts 5) of 20th July 1920, would mean a complete revision voucher for voucher of the accounts from the 1st October 1917 in order to obtain any degree of accuracy in the figures, as the following explanations will prove:-

(a) From time to time advances received from the Treasury here, have, from the 1st October 1917, been debited at Rs. 15 to the £1., but subsequently altered to the rate of exchange in operation at the time the advance was made and the necessary adjusting entries have been posted in my Accounts to the Common Charges Account head 19.

(b) Losses and gains on exchange have always been brought to account in the above heading of expenditure. For example an item of Rs. 261993/86 has been passed to the credit of this head, representing credit allowed by the Treasury as the difference in exchange on the Common Charge item appearing in the Crown Agents accounts. Therefore to make further entries on account of exchange would have the effect of adjusting exchange on exchange.

(d) Recoverable military expenditure has been compiled on the basis of rupees converted at the rate of 1/4d to the rupee. In this account alone numerous adjustments would require to be made. For instance, when the actual transactions took place prior to the 1st October 1917 the rupee was stable and fixed at 1/4d, later on adjustments have had to be made at a time when the exchange had risen. Also, when claims have been preferred by this Office the actual date of the claim does not reflect the date of the transaction on which to base the exchange rate.

(e) Also in connection with amounts debited to "War Office Staff Officers' Pay" on account of pay issued to Officers on the General List at Imperial rates. General Routine Order No. 981 dated the 4th October 1918 stated that the pay of these Officers should be calculated at the 1/4d rate. On the 16th June 1919 I received copy of a cable from Troopers, London, addressed to the Chief Paymaster, King's African Rifles, stating that under terms of G.O. 981 payments may now be made at 1/8d to the rupee from the 13th May 1919, and as no further instructions were received by me subsequent to the 16th June 1919 I have continued calculating their pay at 1/4d rate. However, it would appear from War Office letter no. 9165/1195 (Accts. 5) dated the 20th July 1920 that the 1/8d rate did not take effect until the 1st July 1919.

(f) In connection with the Belgian account. This has already been dealt with under your Despatch no. 17 dated the 8th February 1921 to the Secretary of State for the Colonies and the arguments put forward by the Auditor in his memo attached to your Despatch apply equally to the case of these Common Charge accounts.

4. In view of the above explanations, and if the War Office still require these figures it will be absolutely impossible to carry out the work with my present staff. As you are aware - during the last year - I have reduced my staff considerably in order to carry out the wishes of the Army Council for stringent economy in expenditure in which Army Funds are concerned, and with the small staff now at my disposal I find it very difficult if not impossible to cope with the ordinary current work. At times this is more or less held up in order to answer the numerous questions now being raised by the Colonial Office on account of the late War, and which require a considerable amount of re-research work in order to obtain the information required.

5. If the necessary instructions had been issued by General Headquarters in 1918 or 1919, especially when the question of exchange was put forward by the Assistant Auditor-in-Charge at Dar-es-Salaam, the accounts could have been adjusted and rendered in the manner required by the War Office, as I then had the staff to carry out the work.

6. I shall be glad, therefore, if you will put forward these views to the Secretary of State for the Colonies, and ask for further instructions. In the meantime I consider it should be pointed out that the figures as telegraphed cannot be regarded as in any way accurate and that the figures shown in the statements now under submission to the Auditor should be used for the purpose of incorporation in the War Office accounts.

*Patterson*  
Genl. Secy.  
Staff Officer

*J. J.*

RECONCILIATION OF TREASURY FIGURES IN THE EAST  
AFRICA PAY OFFERS BOOKS WITH WAR EXPENDITURE ACCOUNT  
OF THE TREASURY.

E.A.P.C. FINANCIAL STATEMENT  
APRIL 1919 to March 1920

Direct payments by Treasury	£2427158. 0.0
Advances to E.A.P.C. by Treasury	£6483586.10.11
Advances to Imprest Holders by Treasury	£ 309409.13. 6
	£ 683422.10. 8

Deduct transfer to Chief Paymaster  
K.A.R. 1917/18 = £197183.6.8

Deduct Refund by Protectorate  
Government on account of Brit-  
ish East Africa Protectorate  
share of War Expenditure Aug-  
ust 1914 to February 1919.

£227843.10.0

£ 43497. 8. 2

£43437. 2.2

£28646 25. 8. 6

TREASURERS STATEMENT OF ASSETS  
AND LIABILITIES ON 31st MARCH  
1919

Assets: Suspense Account War Expenditure. £1247562.14.0

War Expenditure Common Charges £710463.14.7

£2448025. 8.7

*Continued*

*H. W. Jones*

*Andale Kenya Colony*

ANALYSIS UNDER ONE HEADS OF EXPENDITURE OF WAR EXPENDITURE

WAR EXPENSES

APRIL 1919 to MARCH 1920

<u>HEADS</u>		<u>AMOUNT</u>
		<u>£ s d</u>
1.	Pay and Allowances	cr 38. 6. 8
2.	Medicine & Medical Stores	5. 2
3.	Hire of Buildings	17. 11
4.	Land Transport, Muleting etc.	306. 1. 0
5.	Sea Transport	2. 11. 2
6.	Wages Civilian Subordinates	cr 7. 8. 9
7.	Mechanical Vehicles, purchase & Repairs	
8.	Purchase of Animals, Riding, Draught etc.	
9.	Provisions	6844. 8. 9
10.	Forage	
11.	Fuel and Light	152. 2. 9
12.	Clothing	2418. 10. 11
13.	Arms and Ammunition	
14.	Transport, vehicles other than mechanical	
15.	Miscellaneous Stores	990. 1. 3
16.	Military works.	
17.	Posts and Telegraphs	
18.	Non-Effective Services.	
19.	Miscellaneous	6242. 8. 0
		<u>2 12880. 19. 6</u>

(sgd) J. Patterson, Major  
CHIEF PAYMASTER,  
MILITARY ACCOUNTS DEPT & TREASURY

NAIROBI  
January 1921.

COPY/MR.

*Signature*

*Handwritten initials*

*Handwritten note: Nairobi Kenya Colony*



ARMY BOOK

RELIANCE TABY AFICA AND

FOR

APR 1919 - JAN 1920

HABBS

AMOUNT

Professional, British and Colonial

1. Pay & Allowance
2. Medical and Medical stores
3. Land Transport, Military etc.
4. Land Transport, Military etc.
5. Clothing
6. Laundry & other services
7. Miscellaneous
8. Maintenance Allowance

0,496	-17	-43
13	-13	-4
80	0	0
106	0	0
5,075	-15	0
2,384	0	0
77	-0	-3

Total B.A.F. retires, ems. & others

13,470 -14 -4

Professional Month

1. Pay and Allowance

1,071 -1 -6

Total unsubs. retires, ems. & others

1,071 -1 -6

Common Quarters

1. Pay and Allowance
2. Medical and medical stores
3. Land Transport, Military etc.
4. Land Transport, Military etc.
5. Land Transport, Military etc.
6. Land Transport, Military etc.
7. Land Transport, Military etc.
8. Land Transport, Military etc.
9. Land Transport, Military etc.
10. Land Transport, Military etc.
11. Land Transport, Military etc.
12. Land Transport, Military etc.
13. Land Transport, Military etc.
14. Land Transport, Military etc.
15. Land Transport, Military etc.
16. Land Transport, Military etc.
17. Land Transport, Military etc.
18. Land Transport, Military etc.
19. Land Transport, Military etc.
20. Land Transport, Military etc.

302,837	-4	-10
9,311	-12	-6
4,077	-1	-0
10,511	-13	-2
35,138	-17	-0
301,222	-15	-10
1,105	-16	-3
4,322	-17	-11
10,446	-18	-0
9,408	-19	-9
74,793	-20	-4
42,711	-21	-10
43	-22	-1
54,121	-23	-1
7,000	-24	-0
9,000	-25	-0
1,305	-26	-7
28,707	-27	-8

Total B.A.F. retires, ems. & others

17,308 -27 -6

Total Common Quarters

948,734 -0 -0

AMOUNTS IN AID OF COMMON QUARTERS

1. Medical and medical stores
2. Land Transport, Military etc.
3. Land Transport, Military etc.
4. Land Transport, Military etc.
5. Land Transport, Military etc.
6. Land Transport, Military etc.
7. Land Transport, Military etc.
8. Land Transport, Military etc.
9. Land Transport, Military etc.
10. Land Transport, Military etc.
11. Land Transport, Military etc.
12. Land Transport, Military etc.
13. Land Transport, Military etc.
14. Land Transport, Military etc.
15. Land Transport, Military etc.
16. Land Transport, Military etc.
17. Land Transport, Military etc.
18. Land Transport, Military etc.
19. Land Transport, Military etc.
20. Land Transport, Military etc.

53,521 -0 -0

86,878 -0 -7

Other

1. Medical and medical stores
2. Land Transport, Military etc.
3. Land Transport, Military etc.
4. Land Transport, Military etc.
5. Land Transport, Military etc.
6. Land Transport, Military etc.
7. Land Transport, Military etc.
8. Land Transport, Military etc.
9. Land Transport, Military etc.
10. Land Transport, Military etc.
11. Land Transport, Military etc.
12. Land Transport, Military etc.
13. Land Transport, Military etc.
14. Land Transport, Military etc.
15. Land Transport, Military etc.
16. Land Transport, Military etc.
17. Land Transport, Military etc.
18. Land Transport, Military etc.
19. Land Transport, Military etc.
20. Land Transport, Military etc.

37 -0 -3

118 -10 -8

4,807 -10 -0

78,064 -4 -3

30,012 -0 -0

438 -10 -3

14,043 -10 -7

4,322 -11 -10

7,000 -11 -0

9,000 -12 -0

1,305 -13 -5

28,707 -14 -7

1,071 -15 -11

Total of Military

1,422 -17 -0

35,763 -18 -8

6,765 -14 -4

1,082 -0 -7

133 -1 -11

25,418 -0 -10

10,738 -0 -8

86,354 -0 -2

64 -19 -0

9,311 -1 -4

108,748 -4 -6

12,572 -13 -0

17,164 -0 -4

704,877 -7 -0

32,300 -7 -1

1,000 -1 -4

1,000 -1 -4

1,000 -1 -4

Total unsubs. retires, ems. & others

1,000 -1 -4



Expenditures Summary

1. Pay and Allowances

1,071 - 31 - 6

GRAND TOTAL

1,071 - 31 - 6

GRAND TOTAL

1. Pay and Allowances	92,837	- 4 - 10
2. Medical and Medical Stores	9,363	- 12 - 8
3. Hire of Buildings	4,277	- 0 - 0
4. Land Transport	9,821	- 13 - 2
5. Motor Transport	9,106	- 19 - 4
6. Tugs and Motor Launches	31,862	- 10 - 10
7. Purchase of Automobiles, Buses, Trucks, etc.	1,022	- 16 - 3
8. Fuel	4,222	- 19 - 11
9. Light and Fuel	10,446	- 18 - 0
10. Clothing	969	- 30 - 9
11. Arms and Ammunition	9,468	- 7 - 9
12. Transport Vehicles other than Mechanical	74,793	- 13 - 4
13. Miscellaneous Stores	47,733	- 9 - 10
14. Military Wares	54,161	- 3 - 1
15. Posts and Telegraphs	3,993	- 9 - 8
16. Miscellaneous	7,729	- 7 - 0
17. Miscellaneous	1,213	- 8 - 0
18. Miscellaneous	25,707	- 15 - 9
19. Miscellaneous	8	- 18 - 8
20. Miscellaneous	103	- 6 - 6
21. Miscellaneous	129,208	- 7 - 8
22. Miscellaneous	748,734	- 0 - 0

GRAND TOTAL

1,071 - 31 - 6

GRAND TOTAL

1. Medical and Medical Stores	30	- 9 - 3
2. Land Transport	118	- 30 - 8
3. Mechanical Transport, Vehicles, Purchase Repairs etc.	4,809	- 10 - 8
4. Purchase of Animals, Hides, Brought etc	1,685	- 17 - 3
5. Posts and Telegraphs	74,864	- 4 - 3
6. Miscellaneous	266	- 12 - 0
7. Miscellaneous	479	- 10 - 3
8. Miscellaneous	14,843	- 18 - 9
9. Miscellaneous	49,363	- 1 - 10
10. Miscellaneous	23,667	- 12 - 8
11. Miscellaneous	3,491	- 8 - 3
12. Miscellaneous	38	- 13 - 7
13. Miscellaneous	1,072	- 9 - 20

GRAND TOTAL

1. Pay and Allowances	142	- 27 - 8
2. Medical and Medical Stores	25,707	- 15 - 9
3. Hire of Buildings	38	- 6 - 8
4. Land Transport	6,288	- 14 - 4
5. Motor Transport	1,022	- 16 - 3
6. Tugs and Motor Launches	133	- 1 - 11
7. Purchase of Automobiles, Buses, Trucks, etc.	48,418	- 0 - 10
8. Fuel	10,719	- 9 - 8
9. Light and Fuel	86,384	- 4 - 1
10. Clothing	64	- 19 - 0
11. Arms and Ammunition	2,163	- 1 - 4
12. Transport Vehicles other than Mechanical	31,872	- 13 - 9
13. Miscellaneous Stores	13,164	- 3 - 5
14. Military Wares	394,972	- 2 - 8
15. Posts and Telegraphs	38,830	- 9 - 1
16. Miscellaneous	4,020	- 1 - 6
17. Miscellaneous	1,006	- 9 - 7

GRAND TOTAL

GRAND TOTAL	4, 68, 877	- 4 - 10
GRAND TOTAL	3	- 0 - 0
GRAND TOTAL	67,168	- 13 - 2
GRAND TOTAL	19,880	- 19 - 6
GRAND TOTAL	48,716	- 13 - 8
GRAND TOTAL	4, 68, 877	- 4 - 10

GRAND TOTAL

GRAND TOTAL	3	- 0 - 0
GRAND TOTAL	67,168	- 13 - 2
GRAND TOTAL	19,880	- 19 - 6
GRAND TOTAL	48,716	- 13 - 8
GRAND TOTAL	4, 68, 877	- 4 - 10

GRAND TOTAL

GRAND TOTAL	4, 68, 877	- 4 - 10
-------------	------------	----------

Examine

(Capt) J. Patterson, Major

Chief Paymaster,

Military Accounts Department.

over/ha

18/10/17

India

Kangra Camp



WEST AFRICA

	L. S. D.	L. S. D.	L. S. D.
<u>BANK BALANCE AS PER BANK STATEMENT</u>			
Carried forward at 1.4.1919.		7023.10. 6	
Cash on hand		148.10. 1	7042. 2. 7
<u>TREASURY RECEIVABLES ACCOUNT</u>			
Net Balances carried forward at 1.4.1919		9081. 1. 7	
<u>CURRENT EXPENDITURE</u>			
Net balance carried forward at 1.4.1919		20100.10.11	20089.17. 6
<u>TREASURY DEBIT SIDE WEST AFRICA FINANCIAL STATEMENT</u>			
Direct Payments	10000. 1.11		
Advances to S.A.P.C.	74330. 6. 8		
Advances to S.A.P.C.undry Debtors	27000. 0. 7	30000. 6. 0	
<u>REVENUE</u>			
Revd by the Protectorate Government on account of S.A.A.			
Protectorate Share of War Expenses		10087. 0. 8	20087. 7. 4
			20072.13. 8
<u>EXCESS IN FUND AS AT 31.3.1919</u>			
Adjusted in January 1921			
<b>TOTAL</b>		<b>20072.13. 8</b>	

	L. S. D.	L. S. D.	L. S. D.
<u>REVENUE</u>			
Interest on Loans	13490.14. 9		
Credit allowed by S.A.A. Protectorate	10107. 0. 8	3000.14. 1	
<u>WEST AFRICA FINANCIAL STATEMENT</u>			
British West Africa & Uganda		748734. 0. 0	748734. 0. 0
<u>EXPENDITURE</u>			
Appropriations in Aid		200000. 7. 8	200000. 7. 8
Prisoners of War		10000.10. 6	
Loans Expenses		27000.13. 2	
Rhodesia Regiment Pay earned		2. 0. 0	42306.13. 8
<u>WEST COAST</u>			
Imperial	234794.14. 9		
Staff Officer	8677. 6.11		
Paymaster Advances	110. 8. 4		
Air Ministry	4302. 6.11		
Rides & Ships A/C	20072.17. 3		
Rhodesia Regiment	21.17. 0		
Civil Administration (Advances Recd)		20000. 0. 0	20000. 0. 0
<u>REVENUE</u>			
Income Tax Recoveries on behalf of the Imperial Government		200. 5. 7	20000. 7. 8
<u>WEST COAST FINANCIAL STATEMENT</u>			
Impact Holders		67072.14. 9	
Recoverable Expenditure		20000.17. 3	
Belgian Account		10000.13. 4	
Advances		10000.18. 1	40000. 3. 4
<u>REVENUE</u>			
CURRENT BALANCE AS AT 31.3.1919			
Suspense Account		480.17. 3	
Deposit Account		74330. 6. 8	
Portuguese Account		10000.18. 1	20000.16.10
<u>TREASURY RECEIVABLES ACCOUNT</u>			
Balance as at 31.3.1919			
<u>BANK BALANCE AS AT 31.3.1919</u>			
As per Certificate attached		4200.10. 8	
<u>UNRECORDED</u>			
Outstanding Cheques		2000.10. 4	1401.16. 1
CASH HAND AT 31.3.1919			1. 0. 0
<b>TOTAL</b>			<b>20000. 7. 8</b>

*8/*  
*Gravitt*

*H. J. ...*

*1.4.19*

1919  
JANUARY 1921

(sgd) J. PAYTON  
CHIEF  
REVENUE AND FINANCE

PT/WH



	£	S.	D.
<b>TOTAL RECEIPTS, P.M.A. &amp; PROTECTORATE</b>			
Direct Payments	340338.	0.	9
Advances to M.A.P.C.	645386.	16.	11
Advances to M.A.P.C. Debtors	29467.	13.	0
<b>GRANTS</b>			
Transfer to M.A.P.C. R.A.A.		19713.	6. 6
<b>RENTS</b>			
Refund by Protectorate Government on account of M.A.P.C. Protectorate share of War Expenses August 1914 to February 1915.		20722.	13. 6
<b>AMOUNT IN JANUARY 1914 CASH BOOK</b>			
Accounts adjusted in January 1915			864926. 8. 8

2. 864926. 8. 8

<b>RECEIPTS</b>			
REVENUE			
Refund on a/c by M.A. Government	27233.	10. 6	9019. 13. 1
<b>GRANTS</b>			
Refund on a/c by Uganda Government	474.	0. 0	3808. 6. 4
<b>OTHER CHARGES</b>			
R.T.A. & Uganda	924548.	14. 4	
<b>EXPENDITURE</b>			
Appropriation in Aid	180148.	14. 0	726376. 12. 11
<b>PRISONERS OF WAR</b>			102143. 1. 5
<b>INDIGENOUS INDEPENDENT PAY ROLL</b>			88773. 8. 7
<b>WAR OFFICE</b>			
Imperial	230.	43. 20. 9	
<b>R.A. OFFICERS</b>			7673. 14. 3
<b>WAR OFFICERS' PAY</b>			60768. 2. 6
<b>ARMY ACCOUNTS</b>			20748. 13. 5
<b>INDIGENOUS REGIMENT</b>			108. 0. 2
<b>REAR &amp; SEA TRANSPORT</b>			40. 0. 6
<b>REAR AS POST &amp; TELEGRAPH</b>			7. 4
<b>INDIGENOUS SUPPLY COST OF TRANSPORT</b>			478. 3. 2
<b>INDIGENOUS SUPPLY COST OF EQUIPMENT</b>			87. 10. 8
<b>P.M.A.'s</b>			240. 0. 9
<b>AID MILITARY</b>			417. 0. 11
<b>CIVIL SUPPLY SERVICE (Advances Money subject)</b>			235. 0. 10
<b>EXPENSE</b>			
Income Tax Recoveries on Behalf of Imperial Government			1878. 7. 4
<b>RENTY DEPOSIT &amp; NEW BALANCE 31.1.1915</b>			
Interest Held	6787.	14. 8	
Recoverable Expenditure	30880.	17. 8	
Belgian Accounts	18377.	13. 4	
Advances	800.	11. 1	49030. 10. 4
<b>RENTY, Credit Bal. as at 31.1.1915</b>			
Expense Account	42.	16. 3	
Deposit Account	2429.	0. 6	
Portuguese Account	153.	10. 1	8008. 14. 1
<b>TREASURY RECONSTRUCTION A/C</b>			
Balance as at 31.1.1915			
<b>BANK BALANCE AS AT 31.1.1915</b>			
as per Certificate Attached			47. 16. 8
<b>LESS</b> Outstanding Cheques			227. 19. 4
<b>CASH ON HAND AT 31.1.15</b>			1401. 16. 1

*Handwritten notes and signatures at the bottom of the page.*

**EAST AFRICA  
FINANCE  
STATEMENT  
BRITISH EAST AFRICA AND UGANDA**

APRIL 1914 TO MARCH 1915

	L. S. S.	L. S. S.	L. S. S.
Payments	740508. 1. 9		
Income	648386.14.11		
Balance at 1st April 1914	29467.11.0	9083422.10. 8	
Balance at 31st March 1915		107185. 8. 8	
		8888298. 4. 0	
		8649025. 8. 8	

Protectoral Government as a Protectoral share of August 1914 to 28th February 1915  
DIP. 1001/200  
Adjusted in January 1915

	L. S. S.	L. S. S.	L. S. S.
<b>BY ALLOCATION 1 - 10</b>			
<b>PROTECTORAL SHARE, P.M.A.</b>	244701.13. 7		
<b>UGANDA</b>			
Refund on a/c by UGA Government	23743.18. 8	7017.18. 1	
<b>KENYA</b>	6158.14.10		
<b>KENYA</b>			
Refund on a/c by Uganda Government	67. 078.0. 8. 6	3808. 6. 4	
<b>COMMON CHARGES</b>			
P.M.A. & Uganda	924548.14.4		
<b>KENYA</b>			
Appropriation in Aid	100178.14. 8	788788.16.11	7264623. 4. 4
<b>PROVISIONS OF WAR</b>			
192243. 1. 8			
<b>INDONESIA ROYALTY, PAY RANDED</b>			
68973. 8. 9			269014. 7. 0
<b>WAR OFFICE</b>			
Imperial	23663.18. 9		
<b>K.A. REFUEL</b>	7623.14. 3		
<b>NAVY OFFICER'S PAY</b>	60768. 2. 6		
<b>HIGH ACCOUNT</b>	297648.13. 3		
<b>INDONESIA ROYALTY</b>	1008. 0. 2		
<b>HEAD Q. SEA TRANSPORT</b>	40. 8. 6		
<b>HEAD Q. POST &amp; TELEGRAPH</b>	3. 4		
<b>INDONESIA RENT, COST OF EQUIPMENT</b>	496. 2. 1		
<b>INDONESIA RENT, COST OF EQUIPMENT</b>	87. 10. 8		
<b>P.M.A.'s</b>	96. 8. 9		
<b>AIR SERVICE</b>	4273. 4.11		
<b>CIVIL ADMINISTRATION (Advances Kenya Subjects)</b>	783. 8.10	638697.13. 0	
<b>INDIA</b>			
Income Tax Recoveries on Behalf of Imperial Government		1178. 7. 4	437788. 5. 8
<b>INDIA DEBITORS - NEW BALANCE B.L.A.P.T.</b>			
Imperial Government	6797.14. 6		
Recoveries Expenditure	20820.17. 8		
Belgian Account	18377.13. 4		
Advances	8803.10. 1	48836. 7. 4	
<b>INDIA Credit Bal. on a/c B.L.A.P.T.</b>			
Special Account	46.116. 3		
Deposit Account	24359. 8. 6		
Portuguese Account	19.140. 1	8808.14.10	47429. 8. 6
<b>TREASURY REGULATION A/C</b>			
Balance at 31.3.1915			22771. 7. 1
<b>DEBIT BALANCE AS AT 31.3.1915</b>			
as per Certificate Attached	426.16. 8		
<b>AMOUNT Outstanding Cheques</b>	227.18. 1	1401.16. 1	
<b>CASH ON HAND AT 31.3.15</b>		1. - -	1401.16. 1

2. 8649025. 8. 8

2. 8649025. 8. 8

*Examined*  
*Herrmann*  
*Auditor*  
*Kenya Colony*

(500) S. PETERSON, B.A. (HON.)  
GENERAL PAYMASTER,  
MILITARY ACCOUNTS DEPARTMENT

Kenya

2

30610

339

*Kenya 31st*

*Ind.*

*GL*

**DRAFT**

The Sec

W.O

4 July 21

**MINUTE.**

Sir,

Write ref. to the letters

from this Dept No. 11574/21  
13498/21 of March 21<sup>st</sup>  
of 17<sup>th</sup> March 1921

to transmit to you

a copy for the Commission

of the A.C. an copy  
with Enclosures  
of a Dept L from the Gov.

of Kenya on the subject  
of the Military Expenditure  
Account 1919-20 by Churchill

- Mr. Nacutig
- Mr.
- Mr.
- Mr. Grinnell.
- Sir H. Lambert,
- Sir H. Head.
- Sir G. Fiddes.
- Col. Amery.
- Mr. Churchill.

*[Handwritten signature/initials]*

*2400 for Kenya No 13498/21  
sent in orig*



to be paid to be inf.  
which report the Council  
will wish to be returned  
to Sir E. Northey regarding  
the question of the  
rate of conversion of these  
accounts which I raised  
in his speech.

(Signed) H. J. READ