

AFR. PROT.
UGANDA

No. 3614

C O F
3614

REC'D
FEB 4 1945

(Subject)
Agents
905
Feb
and public

Uganda Railways

Method of accounting for non-revenue work

Transfer of non-revenue work to General Account

Method of accounting for non-revenue work
for investigation done by RA and

37614

57100

of this station to the Secretary of the
Federal Affairs, - of a letter No. 744, 1870, dated
1877, from the Chief Accountant of this Agency

In submitting indents I always explain on the
indent whether the stores are required for Capital or Revenue
purposes and if for the latter a certificate is given by
the Chief Accountant showing that funds have been provided
from the estimates for their purchase. As pointed out by
Mr Eastwood it is the correct practice to ~~and to~~ ^{followed}
with the custom of other railways, ~~to~~ ^{to} ~~charge~~ ^{charge} the
"Capital" in the first instance ~~and to~~ ^{and to} ~~charge~~ ^{charge}
the stores are issued; I ~~do~~ ^{do} ~~not~~ ^{not} ~~think~~ ^{think}
that the Board will adopt this system - ~~and~~ ^{and} ~~to~~ ^{to} ~~charge~~ ^{charge}

Under normal circumstances ~~the~~ ^{the} ~~total~~ ^{total} ~~of~~ ^{of}
\$10,000 should suffice ~~for~~ ^{for} ~~the~~ ^{the} ~~stores~~ ^{stores}
of the ~~station~~ ^{station} ~~at~~ ^{at} ~~the~~ ^{the} ~~present~~ ^{present} ~~time~~ ^{time}
this ~~is~~ ^{is} ~~the~~ ^{the} ~~amount~~ ^{amount} ~~of~~ ^{of} ~~the~~ ^{the} ~~stores~~ ^{stores}

Revenue Accounts, which show in ...
penditure due to that month, and ...
expenditure and receipts are those ...
the period. If stores were purchased ...
and charged direct to Revenue, it would ...
accounts might possibly bear the cost of ...
would not be used until a considerable ...
year had elapsed.

In order that our "Bills Account" shall agree
with that of the Crow Agents, the value of any stores
purchased by them are included in the head "bills" below
the line in the Revenue Account current as a debit in the
column. As it is not a revenue charge, it is credited
on the line by an entry in "Demands payable". An ad-
justment is then made between "Demands Payable" and "Unallo-
cated Stores", so that the debit finally stands where it
should have been put in the first place. At the end of
each month the amount debitable to Capital for ...
is paid for by a transfer of cash from the ...
Revenue Banking Account.

All these transactions would be ...
stores are purchased from ...
usual to "Unallocated Stores" ...
suggest that an amount be ...
for this purpose. The money ...
and could be recouped either ...
of the Protectorate of the ...
Crow Agents), to be used ...
a transfer of ...
credit ...
from our

...on the 1st of ...

...between the Revenue and ...

...sum of about \$2,000,000 ...

...of the Capital Account which so far as ...

...required immediately to meet expenditure ...

I would suggest that when the Treasury ...

called on to the charging of the stores to Capital Account ...

the question of the desirability of our being authorised to ...

employ the surplus Capital monies in our hands as interest ...

until they are required for use should also be raised.

I have etc. etc.

(Sd) F. S. DIXON

Foreign Office to Green Agents.

21st January 1901

1901

...of ...

...as ...

MINUTE

Mr. [unclear]

Mr. [unclear]

Mr. [unclear]

Mr. [unclear]

Mr. [unclear]

Mr. [unclear]

The Duke of Marlborough

Mr. [unclear]

[Faint handwritten notes, possibly including "The C.A. of the 1000" and "including a copy of..."]

[Faint handwritten text at the bottom right, possibly a signature or date.]