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GENERAL NOTICE No 2635

To the Hon the Postmaster General, Nairobi

P O Box 92,
LIVINGSTONE HOUSE HARDINGE STREET
NAIROBI

30th June, 1950

SIR,

THE EAST AFRICAN POWER AND LIGHTING Co, Ltd

As Auditors appointed under section 43 of the Electric Power Ordinance, we have examined and audited the accounts of the above Company for the year ended 31st December, 1949, as set out in the accounts submitted to you

We have examined the allocation of Common Charges as between the five undertakings—Nairobi, Mombasa, Nakuru, Eldoret and Kisumu, and in our opinion, these allocations are fair and may be accepted as correct. No charges have been allocated to Kitale or Nanyuki.

In terms of section 45 of the Electric Power Ordinance, there is no liability for 1949.

In our opinion, the accounts are drawn up to give the necessary information required by the Electric Power Ordinance.

The accounts will be forwarded direct by the Secretary of the East African Power and Lighting Co., Ltd.

Your, faithfully,

GILL AND JOHNSON,

Chartered Accountants and Incorporated Accountants

No I—HEAD OFFICE

ELECTRIC POWER ORDINANCE

DISTRIBUTING LICENCES Nos 2, 4, 8, 9, 12, 13, 16 AND 17

THE EAST AFRICAN POWER AND LIGHTING COMPANY, LIMITED

YEAR ENDED 31st DECEMBER, 1949

STATEMENT OF SHARE CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING
AUTHORIZED BY THE ABOVE MENTIONED LICENCES ON THE 31st DECEMBER, 1949

DESCRIPTION OF CAPITAL	Authorized by	Number of Shares issued	Nominal amount of share	Called Up Per Share	Total Paid Up	Issued Not Paid Up	Remain- ing Un issued	Total Amount authorized
			£	£	£	£		£
Ordinary	Memorandum and Articles of Assoc	—	—	—	—	—	—	350,000
Undenominated	Memorandum and Articles of Assoc amended by General Meeting, 29-12-33	—	—	—	—	—	—	300,000
Undenominated	Ditto, 10-6-37	—	—	—	—	—	—	250,000
Ordinary	General Meeting 26-1-22	70,000	1	1	70,000	Nil	—	—
Ordinary	Directors Meeting 8-5-23	200,000	1	1	200,000	"	—	—
Ordinary	18-10-28	30,000	1	1	30,000	"	—	—
Ordinary	8-12-32	50,000	1	1	50,000	"	—	—
Ordinary	25-1-34	195,000	1	1	195,000	"	—	—
Ordinary	13-6-39	211,250	1	1	211,250	"	—	—
Preference	Memorandum and Articles of Assoc amended by General Meeting, 15-6-27	—	—	—	—	—	50,000	350,000
Preference 7% Cumulative	Directors Meeting 30-11-27	270,000	1	1	270,000	Nil	—	—
Preference 7% Cumulative	8-12-32	30,000	1	1	30,000	"	—	—
Undenominated	Memorandum and Articles of Assoc amended by General Meeting, 29-9-44	—	—	—	—	—	—	250,000
Ordinary	Directors Meeting 30-6-45	357,083	1	1	357,083	—	—	—
Undenominated	Memorandum and Articles of Assoc amended by General Meeting, 28-8-46	—	—	—	—	—	236,667	1,000,000
Preference 4% Cumulative	Directors Meeting 7-4-48	800,000	1	1	800,000	—	—	—
Undenominated	Memorandum and Articles of Assoc amended by General Meeting 14-10-48	—	—	—	—	—	—	2,000,000
Preference 4% Cumulative	Directors Meeting 4-10-49	1,000,000	1	1	924,727 10	75,272 10*	—	—
Ordinary	4-10-49	1,000,000	1	1	919,459 10	80,540 10*	—	—
	£	4,213,333	—	—	4,057,520	155,813 00	286,667	4,500,000

*Calls in arrear only

No II—HEAD OFFICE

STATEMENT OF LOAN CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING
AUTHORIZED BY THE ABOVE MENTIONED LICENCES ON THE 31st DECEMBER, 1949

Description of Loan	Nil
Amount Borrowed	Nil
Remaining Borrowing Powers	As authorized by the Company's Memorandum and Articles of Association
Total Amount of Borrowing Powers	As authorized by the Company's Memorandum and Articles of Association
	Total Share Capital Paid up—See No I £4,057,520
	Total Loan Capital Borrowed—See No II £ Nil

TOTAL CAPITAL RECEIVED

£4,057,520

DR

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949

CR

	Balance of Expenditure at 31-12-48	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during Year	Total Receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
A GENERATION								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil	Ordinary Shares of Sh	Nil	Nil	Nil
(ii) Buildings and other Permanent works	"	"	"	"	Preference Shares of Sh	"	"	"
(iii) Hydraulic works	"	"	"	"	Debenture Stock	"	"	"
(iv) Plant, Machinery and Machine foundations	"	"	"	"	Mortgage and bonds	"	"	"
(v) Switchgear, cabling and miscellaneous items	"	"	"	"	Amounts received in anticipation of calls	"	"	"
(vi) Other Items (to be specified)	"	"	"	"	Sales of patents or patent rights, etc	"	"	"
B MAIN TRANSMISSION SYSTEM					Other receipts (to be specified)	"	"	"
(i) Land, including law charges incidental to acquisition	"	"	"	"	Share Capital Appropriated to the Head Office Accounts			
(ii) Buildings and other permanent works	"	"	"	"				
(iii) Main Transmission Lines	"	"	"	"				
(iv) Transforming apparatus	"	"	"	"				
(v) Switchgear, cabling and miscellaneous items	"	"	"	"				
(vi) Other Items (to be specified)	"	"	"	"				
C DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	"	"	"	"				
(ii) Buildings and other permanent works	"	"	"	"				
(iii) Distributing Mains	"	"	"	"				
(iv) Transforming apparatus	"	"	"	"				
(v) Switchgear, cabling and miscellaneous items	"	"	"	"				
(vi) Service lines	"	"	"	"				
(vii) Meters and Accessories and fees for certifying under the Ordinance and cut outs	"	"	"	"				
(viii) Other Items (to be specified)	"	"	"	"				
<i>Carried forward</i>	£ Nil	Nil	Nil	Nil	<i>Carried forward</i>	£ 855 426 18 90	<i>Cr</i> 1,092,189 1 29	1,947,616 0 19

No III—HEAD OFFICE

DR

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd.)

CR

[illegible]

Provision for depreciation of works is made by a debit of £63,180 0 00 to five Branch Revenue Accounts transferred to five Branch Depreciation Reserve Accounts (No VII)

[illegible]

No VI—HEAD OFFICE

Dr

GENERAL RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949

Cr

	£ s cts		£ s cts
1 Amount applied as under — Transferred to Capital Reserve Account	4,068 13 91	1 Balance from last Account	185,000 0 00
2 Balance as per General Balance Sheet (No VIII)	210,931 6 09	2 Amount transferred from Net Revenue Account (No V)	30,000 0 00
		3 Interest on amount invested (description of Investments to be specified)	Nil
	£ 215,000 0 00		£ 215,000 0 00

No VII—HEAD OFFICE

Dr

DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949

Cr

	£ s cts		£ s cts
1 Amount applied as under (a) Written off Capital Expenditure	Nil	1 Balance from last Account	Nil
(b) Expended on Renewals but not including betterment	Nil	2 Amount transferred from Revenue Account (No IV)	Nil
2 Balance as per General Balance Sheet (No VIII)	Nil	3 Interest on amount invested (Description of investments to be specified)	Nil
	£ Nil		£ Nil

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-48	Added during the year	Deducted during the year	Total to 31-12-49
1 Amount written off as per Revenue Account (No IV) and Deducted from Capital Expenditure	£ s cts Nil	£ s cts 457 11 90	£ s cts Nil	£ s cts 457 11 90
2 Amount applied from Depreciation Reserve Account (No VII)				
(a) Written off Capital Expenditure	Nil	Nil	Nil	Nil
(b) Expended on Renewals, but not including betterment	Nil	Nil	Nil	Nil
3 Balance of Depreciation Reserve Account (No VII)	Nil	Nil	Nil	Nil
	£ Nil	457 11 90	Nil	457 11 90

Note—Depreciation on Motor vehicles has been made a direct charge to the respective accounts concerned and only £50 10 05 is included in the above figures

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1949

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
		£ s cts			£ s cts
1 Amount received as per Capital Account (No III)		1,947,616 0 19	1 Expenditure as per Capital Account (No III)		2,831 0 00
2 Sundry Creditors			2 Investments (to be specified with basis of Valuation)	£ s cts	
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc to 31st December, 1949	£ s cts		(a) Subsidiary Companies at cost less amounts previously written off	494,440 12 25	
(b) Sundry Creditors on open accounts	Nil		(b) Short Term Loans at cost	1,319,000 0 00	
		72,137 16 80			1 813,440 12 25
3 Balances at credit of			3 Stores		
(a) Net Revenue Account (No V)		*93,650 0 75	(a) Coal or oil or fuel	Nil	
(b) General Reserve Account (No VI)		*210,931 6 09	(b) General	103,198 14 60	
(c) Depreciation Reserve Account (No VII)		Nil	(c) Consumers' installation and repair stores	Nil	
			(d) On consignment	Nil	
4 Other Items (to be specified)			(e) In transit	Nil	
(a) Development Reserve Account		*71,644 9 96			103 198 14 60
(b) Capital Reserve Account		675,021 17 89	4 Preliminary and Development Expenses	—	6,804 10 78
(c) Reserve for Leave Pay and Passages		12 231 15 69	5 Sundry Debtors		
(d) Reserve for final dividend on Ordinary Shares 1949		84,533 6 40	(a) For Amounts paid on account of contracts in course of completion	Nil	
(e) Reserve for dividend on 4% Preference Shares in terms of Prospectus 1949 (Gross)		3,666 1 99	(b) For electrical energy supplied to 31st December, 1949	Nil	
			(c) Other Debtors (i) Sundries	109,803 12 03	
*Transfers made in the Company's Accounts to comply with the requirements of the U.K. Companies Act, 1948, being share premiums previously credited to —	£ s cts		(ii) Advances to subsidiary and sub/subsidiary companies	723,175 8 98	
General Reserve Account	4,068 13 91				832,979 1 01
Development Reserve Account	98 355 10 04				
Now credited to Capital Reserve Account	£102,424 3 95		6 Other Items (to be specified)		Nil
			7 Cash at Bankers and in hand		412,178 17 12
		£ 3,171,432 15 76			£ 3,171,432 15 76

As Auditors appointed under Section 43 of the Electric Power Ordinance we certify that all our requirements have been complied with and that we have examined and audited the Accounts of the Head Office for the year ended 31st December, 1949, as set out above and on the accompanying Schedules Nos I, II, III, V, VI, VII with the books of the Company at Nairobi, Mombasa, Nakuru, Eldoret, Kisumu, Kitale and Nanyuki as set out in the accompanying Schedules in respect of each branch Nos III, IV, VII, and VIII

In our opinion the Accounts are properly drawn up to give the necessary information required by the Electric Power Ordinance

GILL & JOHNSON, Chartered Accountants
and Incorporated Accountants Auditors

C M TAYLOR,
Director of Company

GEORGE C REED, Secretary
30th June, 1950

NAIROBI,
30th June, 1950



No III—NAIROBI BRANCH

Dr

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949

Cr

	Balance of Expenditure at 31-12-48	Additions during Year	Deductions during Year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during Year	Total Receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
A GENERATION								
(i) Land, including law charges incidental to acquisition	6,818 18 42	4 446 19 00	Nil	11,265 17 42	Ordinary shares of Sh	Nil	Nil	Nil
(ii) Buildings and other permanent works	59,885 16 71	13,459 16 20	Nil	73,345 12 91	Preference Shares of Sh	"	"	"
(iii) Hydraulic Works	35,899 0 03	Nil	Nil	35,899 0 03	Debenture Stock	"	"	"
(iv) Plant, Machinery and Machine Foundations	234,256 17 26	141,228 7 54	Nil	375 485 4 80	Mortgages and Bonds	"	"	"
(v) Switchgear, Cabling and Miscellaneous items	34,428 7 87	14,403 6 29	Nil	48,831 14 16	Amounts received in anticipation of calls	"	"	"
(vi) Other items (to be specified)					Sale of patents or patent rights, etc	"	"	"
(a) Fencing and Trolley Line	785 6 00	Nil	Nil	785 6 00	Other receipts (to be specified)	"	"	"
(b) Works under construction	9,611 2 2	173,800 15 68	566 10 99	182,845 6 71	Share capital appropriated to the Nairobi undertaking			
B MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	106 14 00	800 0 00	Nil	906 14 00		860,926 5 65	497 950 13 48	1,358,876 19 13
(ii) Buildings and other permanent works	1,776 16 39	12 9 04	Nil	1,789 5 43				
(iii) Main Transmission Lines	150 193 11 77	2,544 13 57	Nil	152,738 5 34				
(iv) Transforming Apparatus	27,671 6 38	Nil	62 15 64	27,608 10 74				
(v) Switchgear, Cabling and Miscellaneous items	17,601 13 39	Nil	1,150 8 15	16,451 5 24				
(vi) Other items (to be specified)	Nil	Nil	Nil	Nil				
C DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	1,153 0 17	3 18 00	Nil	1,156 18 17				
(ii) Buildings and other permanent works	21,867 15 92	2,243 11 19	Nil	24,111 7 11				
(iii) Distributing Mains	188,826 13 29	65,242 0 01	Nil	254,068 13 30				
(iv) Transforming Apparatus	62,579 1 11	25 933 3 41	Nil	88,512 4 52				
(v) Switchgear, Cabling and Miscellaneous items	28,294 5 33	1,482 17 30	Nil	29,777 2 63				
(vi) Service Lines	19,370 5 15	1,983 2 72	Nil	21,353 7 87				
(vii) Meters and Accessories and Fees for certifying under the Ordinance and Cut outs	29,683 13 37	9,333 10 82	Nil	39,017 4 19				
(viii) Other items (to be specified)								
Plant and machinery	299 17 82	Nil	Nil	299 17 82				
<i>Carried forward</i>	£ 931,110 2 40	456,918 10 77	1 779 14 78	1,386,248 18 39	<i>Carried forward</i>	£ 860,926 5 65	497,950 13 48	1,358,876 19 13

No III—NAIROBI BRANCH

Dr.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd.)

Cr

	Balance of Expenditure at 31-12-48	Additions during Year	Deductions during Year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during Year	Total Receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
<i>Brought forward</i>	£ 931,110 2 40	456,918 10 77	1,779 14 78	1 386,248 18 39	<i>Brought forward</i>	£ 860,926 5 65	497,950 13 48	1,358,876 19 13
D MISCELLANEOUS								
(i) Preliminary and Development Expenditure (to be specified) Tana River Scheme (Wanji)	2,839 12 84	118 5 69	Nil	2,957 18 53				
(ii) Land, including Law charges inci- dental to acquisition	600 0 00	Nil	Nil	600 0 00				
(iii) Buildings and Other Permanent works	7,206 10 61	447 6 54	Nil	7,653 17 15				
(iv) Tools, Implements and Testing Apparatus	4,881 10 00	3,605 13 68	1,012 7 87	7,474 15 81				
(v) Furniture and Fittings	8,315 14 43	1,000 0 10	1,190 15 00	14,705 3 71				
(vi) Motor Vehicles	10,780 0 00	6,758 15 15	4,163 15 15	13,375 0 00				
(vii) Apparatus on Hire	3,942 10 00	2 530 5 36	650 15 36	5 822 0 00				
(viii) Cost of Licences	3,412 4 16	Nil	Nil	3,412 4 16				
(ix) Purchase of Patents or patent rights	Nil	Nil	Nil	Nil				
(x) General Stores	151,383 3 59	14,056 19 63	Nil	165,440 3 22				
(xi) Works under construction (un- allocated)	40,006 0 89	36,038 8 62	Nil	76,044 9 51				
(xii) Other Items (to be specified)	Nil	Nil	Nil	Nil				
TOTAL EXPENDITURE	£ 1 164 477 8 92	528,140 10 60	8,803 9 04	1,683 814 10 48	TOTAL CAPITAL	£ 860,926 5 65	497,950 13 48	1,358,876 19 13
			BALANCE (Debit) £	324,937 11 35				

Provision for Depreciation of Works is made by a debit of £43,530 16 00 to Revenue Account transferred to Depreciation Reserve Account (No VII)

		£	s	cts		£	s	cts		£	s	cts
A GENERATION												
1	Water, coal or other fuel including dues, carriage, unloading, storing and all expenses of placing the same on the works, and disposal of waste products	52,044	5	47								
2	Oil, waste, water and engine room stores	6,272	17	00								
3	Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer	18,154	9	47								
4	Repairs, maintenance and Renewals	£	s	cts						£	s	cts
(a)	Land			Nil								
(b)	Buildings and other permanent works	807	8	62								
(c)	Hydraulic Works	1,795	17	44								
(d)	Plant, Machinery and Machine Foundations	8,264	10	21								
(e)	Switchgear, Cabling and Miscellaneous Items	636	15	00								
		11,504	11	27								
5	Other Items (to be specified)			Nil								
6	Energy purchased in bulk			Nil								
(a)	From bulk supply licensee			Nil								
(b)	From local generating licensee			Nil								
					87,976	3	21					
B MAIN TRANSMISSION SYSTEM												
1	Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer	1,178	15	58								
2	Repairs, Maintenance and Renewals	£	s	cts								
(a)	Land	24	7	68								
(b)	Buildings or other permanent works	168	1	28								
(c)	Main Transmission Lines	844	17	26								
(d)	Transforming Apparatus	302	11	51								
(e)	Switchgear, cabling and miscellaneous items	61	15	04								
		1,401	12	77								
3	Other Items (to be specified)			Nil								
					2,580	8	35					
C DISTRIBUTION SYSTEM												
1	Proportion of salaries, wages and gratuities, as certified by the Managing Director, Chairman or Engineer	13,652	9	25								
	<i>Carried forward</i>	£	13,652	9 25	90,556	11	56			<i>Carried forward</i>	£	371 282 2 91

DR

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)

CR

		£	s	cts	£	s	cts		£	s	cts
	<i>Brought forward</i>	£	13,652	9 25	90,556	11 56		<i>Brought forward</i>	£	371,282	2 91
C DISTRIBUTION SYSTEM—(Contd)											
2	Repairs, Maintenance and Renewals	£	s	cts							
	(a) Land		—	5 00							
	(b) Buildings and other permanent works		486	13 01							
	(c) Distributing Mains		7,041	12 10							
	(d) Transforming Apparatus		1,548	14 92							
	(e) Switchgear, cabling and miscellaneous items		579	13 48							
	(f) Service Lines		706	10 47							
	(g) Meters, Accessories and cut-outs		2,386	9 88							
	(h) Fees for re certifying Meters and Accessories under the Ordinance		Nil								
	(i) Other Items (to be specified)		118	11 88							
	Workshops plant and machinery										
			12 868	10 74							
3	Other Items (to be specified)										
	Telephone Rent		134	11 02							
					26,655	11 01					
D PUBLIC LAMPS											
1	Proportion of salaries, wages and gratuities, as certified by the Managing Director, Chairman or Engineer		505	2 05							
2	Renewals of Lamps, etc		708	5 41							
					1,213	8 46					
E GENERAL AND MANAGEMENT EXPENSES											
1	Royalties, etc , payable for use of patents or patent processes (to be specified)		Nil								
2	Rents Payable (to be specified)	£	s	cts							
	(a) Office		1,275	8 00							
	(b) Land Office		386	9 60							
	(c) Proportion of Head Office Rent		558	10 45							
			2,220	8 05							
3	Rates and Taxes (To be specified)	£	s	cts							
	(a) Municipal Rates		401	8 30							
	(b) Business Licence		18	15 00							
	(c) Income Tax		Nil								
			420	3 30							
4	Directors' Remuneration		2,522	12 15							
	<i>Carried forward</i>	£	5,163	3 50	118,425	11 03		<i>Carried forward</i>	£	371,282	2 91

DR

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)

CR

		£	s	cts	£	s	cts		£	s	cts
	<i>Brought forward</i>	£	5,163	3 50	118,425	11 03		<i>Brought forward</i>	£	371,282	2 91
E GENERAL AND MANACEMENT EXPENSES—(Contd)											
5 Proportion of salaries, wages and gratuities as certified by the Managing Director Chairman or Engineer			29,171	0 86							
6 Stationery, Printing and Advertising			6,188	18 17							
7 General Establishment charges			878	13 82							
8 Auditors of Company			1,051	8 50							
9 Auditors appointed under provisions of licence			35	0 00							
10 Law expenses			120	4 36							
11 Insurances, superannuation, etc			1,944	7 12							
12 Upkeep of Motor Vehicles, transport, etc			2 497	13 36							
13 Medical expenses			843	13 11							
14 Postages and Telegrams			2 711	1 17							
15 Bad Debts, written off			Nil								
16 Interest on Consumers' deposits			Nil								
17 Other Items (to be specified)	£	s	cts								
(a) Bank Charges	131	2	76								
(b) Repairs and Maintenance											
Land	Nil										
Buildings	1 793	5	30								
Tools Implements and											
Testing Apparatus	746	14	02								
Furniture and Fittings	862	4	13								
Fencing and Trolley Line	Nil										
			3,533	6 21							
F DEPRECIATION					54,138	10 18					
1 Depreciation written off	£	s	cts								
(a) Meters and cut-outs	Nil										
(b) Apparatus on hire	650	15	36								
(c) Tools, implements and testing apparatus	1,012	7	87								
(d) Furniture and Fittings	1,196	15	88								
(e) Motor Vehicles	Nil										
(f) Other Items (to be specified)	Nil										
			2,859	19 11							
2 Transfer to Depreciation Reserve Account (No VII)			43,530	16 00							
					46,390	15 11					
TOTAL EXPENDITURE					218,954	16 32					
BALANCE CARRIED TO NET REVENUE ACCOUNT (No V)	£		152,327	6 59							
	£		371,282	2 91							
									£	371,282	2 91

Dr	DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1949	Cr
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	£	s	cts		£	s	cts
1 Amount applied as under				1 Balance from last account	377,021	18	60
(a) Written off capital expenditure			Nil	2 Amount transferred from Revenue Account (No IV)	43,530	16	00
(b) Expended on renewals, but not including betterment			Nil	3 Interest on amount invested (Description of investment to be specified)			Nil
2 Balance as per General Balance Sheet (No VIII)			420,552 14 60				
	£		420 552 14 60		£		420,552 14 60

TOTAL PROVISION MADE FOR DEPRECIATION		Total to 31-12-48	Added during the year	Deducted during the year	Total to 31-12-49
		£ s cts	£ s cts	£ s cts	£ s cts
1	Amount written off as per Revenue Account (No IV) and deducted from Capital Expenditure	50,844 9 73	2,859 19 11	Nil	53,704 8 84
2	Amount supplied from Depreciation Reserve Account (No VII)				
	(a) Written off Capital Expenditure	43,316 15 67	Nil	Nil	43,316 15 67
	(b) Expended on Renewals, but not including betterment	1 283 11 11	Nil	Nil	1,283 11 11
3	Balance of Depreciation Reserve Account (No VII)	377,021 18 60	43 530 16 00	Nil	420,552 14 60
£		472,466 15 11	46,390 15 11	Nil	518,857 10 22

NOTE.—Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned and is not included in the above figures

No VII—NAIROBI BRANCH

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1949

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
	£	s cts		£	s cts
1 Amount received as per Capital Account (No III)		1,358,876 19 13	1 Expenditure as per Capital Account (No III)		1,683,814 10 48
2 Sundry Creditors	£	s cts	2 Investments (to be specified with basis of valuation)		Nil
(a) Sundry Tradesmen and Others due on construction of plant and machinery, fuel, stores, etc., to 31st December, 1949	Nil		3 Stores	£	s cts
(b) Sundry Creditors on open Accounts	15,566	0 20	(a) Coal or other fuel	15 103	9 74
		15 566 0 20	(b) General	Nil	
3 Balance at credit of			(c) Consumers' installation and repair stores	Nil	
(a) Net Revenue Account (No V) Balance at 31-12-49 at credit thereof (Working Profit for year £152,327 6 59 carried to Company's Net Revenue Account (No V) Item 2 (a))		Nil	(d) On Consignment	Nil	
(b) General Reserve Account (No VI)		Nil	(e) In transit	Nil	
(c) Depreciation Reserve Account (No VII)		420,552 14 60	4 Preliminary and Development Expenses		15,103 9 74
4 Other Items (to be specified)			5 Sundry Debtors	£	s cts
(a) Consumers' Deposits		1,421 13 58	(a) For amounts paid on account of contracts in course of completion	Nil	
(b) Reserve for Bad and Doubtful Debts		1,050 0 00	(b) For Electrical Energy supplied to 31st December, 1949	53,975	2 71
(c) Superannuation Fund		7,067 18 79	(c) Other	42,588	3 85
(d) Reserve for Dismantling special military lines		2,284 3 98			96,563 6 56
(e) Income Suspense Account		1,316 5 00	6 Other Items (to be specified)		
			Insurances unexpired		49 8 50
			7 Cash at Bankers and in hand		12,605 0 00
	£	1,808,135 15 28			
				£	1,808,135 15 28

14

No IX—NAIROBI BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC

Quantity Purchased (in Kelvins)	Nil
Quantity Generated (in Kelvins)	53,898,885
Total of Quantities Purchased and Generated (in Kelvins)	53,898,885
QUANTITY SOLD—	
By Meter	44,493,895
Public Lamps	585,221
By Other Sales	Nil
Total Sold	45,079,116
Quantity used on Works	1,054,624
Total Quantity accounted for	46,133,740
Quantity not accounted for	7,765,145
Number of Public Lamps	1,673
Total Maximum supply demanded (in Kilowatts)	11,630
Total Connected Load (in Kilowatts)	29,909

No III—MOMBASA BRANCH

Dr

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1949

Cr

	Balance of expenditure at 31-12-48	Additions during year	Deductions during year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total Receipts to 31-12-49
	£ s ds	£ s ds	£ s ds	£ s ds		£ s ds	£ s ds	£ s ds
A GENERATION								
(i) Land, including law charges incidental to acquisition	3,640 0 59	Nil	Nil	3,640 0 59	Ordinary Shares of Sh	Nil	Nil	Nil
(ii) Buildings and other permanent works	35,661 1 92	4,325 15 79	520 0 00	39,466 17 71	Preference Shares of Sh			
(iii) Hydraulic Works	Nil	Nil	Nil	Nil	Debenture Stock			
(iv) Plant, machinery and machine foundations	97,199 5 57	22,262 19 85	3,193 0 00	116,269 5 42	Mortgages and Bonds			
(v) Switchgear, cabling and miscellaneous items	7,772 4 67	20,653 16 94	200 0 00	28,226 1 61	Amounts received in anticipation of calls			
(vi) Other Items (to be specified)					Sale of Patents or patent rights, etc			
Railway Siding	212 15 26	Nil	Nil	212 15 26	Other receipts (to be specified)			
B MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	180 12 00	74 6 60		254 18 60	Share Capital Appropriated to the Mombasa undertaking			
(ii) Buildings and other permanent works	Nil	390 16 71		390 16 71		314,870 16 55	103,136 17 33	418,007 13 88
(iii) Main Transmission Lines		114,784 10 18		114,784 10 18				
(iv) Transforming Apparatus		1,022 7 05		1,022 7 05				
(v) Switchgear, cabling and miscellaneous items		13,379 12 48		13,379 12 48				
(vi) Other Items (to be specified)								
Wayleaves Moa Mombasa Line	148 15 50	Nil	148 15 50	Nil				
C DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works	1,537 13 79	2,950 0 00		4,487 13 79				
(iii) Distributing Mains	47,865 8 24	5,108 17 63		52,974 5 87				
(iv) Transforming Apparatus	13,115 15 21	2,191 13 81		15,307 9 02				
(v) Switchgear, cabling and miscellaneous items	6,994 3 66	914 12 11		7,908 15 77				
(vi) Service Lines	6,530 7 73	496 8 85		7,026 16 58				
(vii) Meters and accessories and fees for certifying under the Ordinance and cut outs	12,549 19 55	3,018 16 24		15,568 15 79				
(viii) Other Items (to be specified)	Nil	Nil		Nil				
<i>Carried forward</i>	£ 233,408 3 69	192,374 14 24	4,061 15 50	421,721 2 43	<i>Carried forward</i>	£ 314,870 16 55	103,136 17 33	418,007 13 88

DR					CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)				CR
	Balance of expenditure at 31-12-48	Additions during year	Deductions during year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total Receipts to 31-12-49	
<i>Brought forward</i>	£ 233,408 3 69	£ 192,374 14 24	£ 4,061 15 50	£ 421,721 2 43	<i>Brought forward</i>	£ 314,870 16 55	£ 103,136 17 33	£ 418,007 13 88	
D MISCELLANEOUS									
(i) Preliminary and development ex- penditure (to be specified)	Nil	Nil	Nil	Nil					
(ii) Land, including law charges inci- dental to acquisition	250 0 00	Nil	Nil	250 0 00					
(iii) Buildings and other permanent works	2,215 3 06	4 750 0 00	Nil	6 965 3 06					
(iv) Tools, implements and testing apparatus	615 13 00	205 19 47	120 11 47	701 1 00					
(v) Furniture and Fittings	795 18 00	1,077 2 03	379 13 03	1,493 7 00					
(vi) Motor Vehicles	1,530 0 00	2,155 6 42	930 6 42	2,755 0 00					
(vii) Apparatus on hire	423 6 85	222 0 27	64 10 12	580 17 00					
(viii) Cost of Licences	382 0 90	Nil	Nil	382 0 90					
(ix) Purchase of Patents or patent rights	Nil	Nil	Nil	Nil					
(x) General Stores	35,641 3 98	Nil	2,500 19 15	33,140 4 83					
(xi) Works under construction (un- allocated)	129,455 19 77	38,840 15 61	128,333 6 91	39,963 8 47					
(xii) Other items (to be specified) Temporary Camp Building	Nil	648 9 80	Nil	648 9 80					
TOTAL EXPENDITURE	£ 404,717 9 25	240,274 7 84	136,391 2 60	508,600 14 49	TOTAL CAPITAL	£ 314,870 16 55	103,136 17 33	418,007 13 88	
BALANCE			(Debit) £	90,593 0 61					

Provision for depreciation of works is made by a debit of £10,768 13 50 to Revenue Account transferred to Depreciation Reserve Account (No VII)

No IV—MOMBASA BRANCH

Dr

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949

Cr

		£	s	cts			£	s	cts
A GENERATION		£	s	cts					
1	Water, Coal or other fuel including dues carriage unloading, storing and all expenses of placing the same on the works, and disposal of waste products	37,594	12	93	1	Sale of Electrical energy	£	s	cts
2	Oil, waste water and engine room stores	2	316	15 63	(a)	By meter at 24 515 cents per Kelvin (average)	134,193	14	13
3	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer	9,799	0	45	(b)	By public lighting at 28 8 cents per Kelvin (average)	1,499	18	80
4	Repairs, maintenance and renewals				(c)	By Other Sales	Nil		
(a)	Land	Nil			2	Rental of meters and accessories			135,693 12 93
(b)	Buildings and other permanent works	297	3	45	3	Hire of apparatus on consumers' premises, less expenses			5,349 0 50
(c)	Hydraulic works	Nil			4	Sale of apparatus, less expenses			136 18 70
(d)	Plant, machinery and machine foundations	2,232	18	06	5	Installation and repair work, less expenses			1,214 0 61
(e)	Switchgear, cabling and miscellaneous items	34	13	15	6	Maintenance of public lamps			719 14 05
		2,564	14	66	7	Royalties, licences, etc			682 12 93
5	Other items (to be specified)	Nil			8	Rents Receivable			Nil
6	Energy purchased in bulk				9	Other items (to be specified)			68 3 26
(a)	From bulk supply licensee	5,758	7	84					Nil
(b)	From local generating licensee	Nil							
				58,033	11	51			
B MAIN TRANSMISSION SYSTEM									
1	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer	799	3	98					
2	Repairs, maintenance and renewals								
(a)	Land	Nil							
(b)	Buildings or other permanent works	Nil							
(c)	Main Transmission Lines	701	15	50					
(d)	Transforming apparatus	Nil							
(e)	Switchgear, cabling and miscellaneous items	Nil							
		701	15	50					
3	Other items (to be specified)	Nil							
				1,500	19	48			
<i>Carried forward</i>		£	59,534	10	99				
						<i>Carried forward</i>	£	143,864	2 98

No IV—MOMBASA BRANCH—(Contd.)

Dr		REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd.)		Cr
		£ s cts		£ s cts
Brought forward		£	59,534 10 99	Brought forward £ 143,864 2 98
C DISTRIBUTION SYSTEM				
1	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer	£ s cts		
		9,316 13 02		
2	Repairs, maintenance and renewals	£ s cts		
(a)	Land	Nil		
(b)	Buildings and other permanent works	42 10 33		
(c)	Distributing Mains	3,094 15 81		
(d)	Transforming apparatus	778 1 43		
(e)	Switchgear, cabling and miscellaneous items	84 10 32		
(f)	Service lines	1,784 7 69		
(g)	Meters, accessories and cutouts	336 2 77		
(h)	Fees for re certifying meters and accessories under the Ordinance	Nil		
(i)	Other items (to be specified)	Nil		
		6,120 8 35		
3	Other items (to be specified)			
	Telephone Rents	324 16 01		
		15,761 17 38		
D PUBLIC LAMPS				
1	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer	£ s cts		
		376 2 69		
2	Renewals of lamps, etc	180 3 38		
		556 6 07		
E GENERAL AND MANAGEMENT EXPENSES				
1	Royalties, etc, payable for use of patents or patent processes (to be specified)	Nil		
2	Rents payable (to be specified)	£ s cts		
(a)	Office	695 6 96		
(b)	Land Office	16 13 00		
(c)	Power Station sites, etc	596 3 44		
(d)	Proportion of Head Office rent	171 18 08		
		1,480 1 48		
3	Rates and Taxes (to be specified)	£ s cts		
(a)	Municipal Rates	197 18 88		
(b)	Trading Licences	18 15 00		
(c)	Income Tax	Nil		
		216 13 88		
Carried forward		£ 1,696 15 36	75,852 14 44	Carried forward £ 143,864 2 98

No VII—MOMBASA BRANCH

Dr	DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949		Cr
	£ s cts		£ s cts
1 Amount applied as under		1 Balance from last Account	104,457 3 14
(a) Written off capital expenditure	3,423 0 00	2 Amount transferred from Revenue Account (No IV)	10,768 13 50
(b) Expended on renewals, but not including betterment	Nil	3 Interest on amount invested	Nil
2 Balance as per General Balance Sheet (No VIII)	111,802 16 64	(Description of investments to be specified)	
	£ 115,225 16 64		£ 115,225 16 64

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-48	Added during the year	Deducted during the year	Total to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts
1 Amount written off as per Revenue Account (No IV) and deducted from Capital Expenditure	17,226 11 54	860 0 00	Nil	18,086 11 54
2 Amount applied from Depreciation Reserve Account (No VII)				
(a) Written off Capital Expenditure	20,660 2 72	3,423 0 00	Nil	24,083 2 72
(b) Expended on Renewals, but not including betterment	Nil	Nil	Nil	Nil
3 Balance of Depreciation Reserve Account (No VII)	104,457 3 14	10,768 13 50	3,423 0 00	111,802 16 64
	£ 142,343 17 40	15,051 13 50	3,423 0 00	153,972 10 90

NOTE —Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned and only £295 5 38 is included in the above figures

No VIII—MOMBASA BRANCH

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1949

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
1 Amount received as per Capital Account (No III)		£ s cts 418,007 13 88	1 Expenditure as per Capital Account (No III)		£ s cts 508 600 14 49
2 Sundry Creditors	£ s cts		2 Investments (to be specified with basis of valuation)		Nil
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc, to 31-12-49	Nil		3 Stores	£ s cts	
(b) Sundry creditors on open accounts	3,116 11 86	3 116 11 86	(a) Coal or other Fuel	3,130 16 64	
3 Balance at Credit of			(b) General	Nil	
(a) Net Revenue Account (No V) Balance at 31-12-49 at credit thereof (working profit for the year £37,733 10 54 carried to Company's Net Revenue Account No V, item 2 (b))		Nil	(c) Consumers' installation and repair stores	Nil	
(b) General Reserve Account (No VI)		Nil	(d) On consignment	607 10 89	
(c) Depreciation Reserve Account (VII)		111,802 16 64	(e) In transit	Nil	3,738 7 53
4 Other Items (to be specified)			4 Preliminary and development expenses		Nil
(a) Consumers' deposits		236 18 00	5 Sundry debtors	£ s cts	
(b) Reserve for Bad and Doubtful Debts		450 0 00	(a) For Amounts paid on account of contracts in course of completion	Nil	
			(b) For electrical energy supplied to 31st Dec ember, 1949	13,618 11 12	
			(c) Other	2,913 11 74	16,532 2 86
			6 Other Items (to be specified)		70 18 26
			Insurances, etc, unexpired		4,671 17 24
			7 Cash at Bankers and in hand		
		£ 533,614 0 38			£ 533,614 0 38

No IX—MOMBASA BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC

Quantity purchased (in Kelvins)	2,678,322
Quantity Generated (in Kelvins)	10,536,820
Total of Quantities purchased and generated (in Kelvins)	13,215,142
QUANTITY SOLD	
By meter	10,947 705
Public Lamps	103,912
By other sales	Nil
Total sold	11,051,617
Quantity used on works	421,492
Total quantity accounted for	11,473,109
Quantity not accounted for	1,742,033
Number of public lamps	468
Total maximum supply demanded (in Kilowatts)	3,230
Total connected load (in Kilowatts)	14,763

No III—NAKURU BRANCH

Dr

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949

Cr

	Balance of Expenditure at 31-12-48	Additions during year	Deductions during year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total Receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
A GENERATION								
(i) Land, including law charges incidental to acquisition	856 17 00	Nil	Nil	856 17 00	Ordinary shares of Sh	Nil	Nil	Nil
(ii) Buildings and other permanent works	4,294 13 05	2,083 19 04	Nil	6,378 12 09	Preference Shares of Sh	"	"	"
(iii) Hydraulic Works	Nil	Nil	Nil	Nil	Debenture Stock	"	"	"
(iv) Plant, machinery and machine foundations	25,069 1 23	13,429 14 86	Nil	38,498 16 09	Mortgages and Bonds	"	"	"
(v) Switchgear, cabling and miscellaneous items	1 866 15 91	228 7 51	Nil	2,095 3 42	Amounts received in anticipation of calls	"	"	"
(vi) Other Items (to be specified)					Sale of patents or patent rights, etc	"	"	"
Railway Siding	138 5 75	Nil	Nil	138 5 75	Other Receipts (to be specified)	"	"	"
B MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil	Share Capital appropriated to the Nakuru under taking	44,269 5 11	35,081 18 06	79,351 3 17
(ii) Buildings and other permanent works	,	,	"	"				
(iii) Main Transmission Lines	,	"	"	"				
(iv) Transforming Apparatus	"	"	"	"				
(v) Switchgear, cabling and miscellaneous items	"	,	"	"				
(vi) Other Items (to be specified)	"	"	"	"				
C DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works	"	"	"	"				
(iii) Distributing Mains	11,650 14 40	684 2 66	Nil	12,334 17 06				
(iv) Transforming Apparatus	4,777 19 06	2,007 11 78	Nil	6,785 10 84				
(v) Switchgear, cabling and miscellaneous items	46 18 58	30 15 22	Nil	77 13 80				
(vi) Service Lines	693 1 13	150 7 38	Nil	843 8 51				
(vii) Meters and Accessories and Fees for certifying under the Ordinance and cut outs	1,900 7 00	1,080 5 50	Nil	2,980 12 50				
(viii) Other Items (to be specified)	Nil	Nil	Nil	Nil				
D MISCELLANEOUS								
(i) Preliminary and development expenditure (to be specified)	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition	"	"	"	"				
Carried forward	£ 51,294 13 11	19,695 3 95	Nil	70,989 17 06	Carried forward	£ 44,269 5 11	35,081 18 06	79,351 3 17

No III—NAKURU BRANCH—(Contd)

DR		CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)								CR	
		Balance of Expenditure at 31-12-48	Additions during year	Deductions during year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total Receipts 31-12-49		
		£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts		
<i>Brought forward</i>	£	51,294 13 11	19,695 3 95	Nil	70,989 17 06	<i>Brought forward</i>	£ 44,269 5 11	35,081 18 06	79,351 3 17		
D MISCELLANEOUS—(Contd)											
(iii) Buildings and other permanent works		105 10 49	1,138 2 34	Nil	1,243 12 83						
(iv) Tools, implements and testing apparatus		171 9 00	351 9 08	52 7 08	470 11 00						
(v) Furniture and Fittings		355 7 00	170 4 07	52 12 07	472 19 00						
(vi) Motor Vehicles		625 0 00	1 592 11 25	460 13 48	1,756 17 77						
(vii) Apparatus of line		75 12 00	221 14 14	29 16 14	267 10 00						
(viii) Cost of Licences		134 17 70	Nil	Nil	134 17 70						
(ix) Purchase of patents or patent rights		Nil	Nil	Nil	Nil						
(x) General Stores		10,523 0 13	1,512 13 46	Nil	12,035 13 59						
(xi) Works under construction (un allocated)		2,935 9 44	15,078 8 51	1,908 15 98	16,105 1 97						
(xii) Other Items (to be specified)		Nil	Nil	Nil	Nil						
TOTAL EXPENDITURE	£	66,220 18 87	39,760 6 80	2,504 4 75	103,477 0 92	TOTAL CAPITAL	£ 44,269 5 11	35,081 18 06	79,351 3 17		
BALANCE				(Debit) £	24,125 17 75						

Provision for depreciation of works is made by a debit of £3,035 15 50 to Revenue Account transferred to Depreciation Reserve Account (No VII)

DR

CR

	£	s	cts		£	s	cts
A GENERATION							
1 Water, coal or other fuel, including dues, carriage, unloading, storing and all expenses of placing the same on the works, and disposal of waste products	8,191	15	17				
2 Oil, waste, water and engine room stores	1,960	15	52				
3 Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer	3,876	18	42				
4 Repairs, Maintenance and Renewals £ s cts (a) Land Nil (b) Buildings and other permanent works 83 14 67 (c) Hydraulic Works Nil (d) Plant, machinery and machine foundations 2,597 0 07 (e) Switchgear, cabling and miscellaneous items 19 11 71							
	2,700	6	45				
5 Other Items (to be specified)	Nil						
6 Energy purchased in bulk (a) From bulk supply licensee (b) From local generating licensee	Nil						
	Nil			16,729	15	56	
B MAIN TRANSMISSION SYSTEM							
1 Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer	Nil						
2 Repairs, Maintenance and Renewals £ s cts (a) Land Nil (b) Buildings and other permanent works Nil (c) Main Transmission Lines Nil (d) Transforming apparatus Nil (e) Switchgear, cabling and miscellaneous items Nil							
	Nil						
3 Other Items (to be specified)	Nil			Nil			
	Nil						
<i>Carried forward</i>	£			16,729	15	56	

	£	s	cts
1 Sale of Electrical Energy			
(a) By meter at 29 386 cents per kelvin (average)	27,484	12	88
(b) By public lighting at 75 cents per kelvin (average)	570	6	00
(c) By other Sales	Nil		
	28,054	18	88
2 Rental of Meters and Accessories	910	0	25
3 Hire of Apparatus on consumers' premises, less expenses	29	2	36
4 Sale of Apparatus, less expenses	445	2	97
5 Installation and Repair Work, less expenses	340	13	91
6 Maintenance of public lamps	111	18	58
7 Royalties, Licences, etc	Nil		
8 Rents Receivable	24	0	00
9 Other Items (to be specified)	Nil		
<i>Carried forward</i>	£		
	29,915	16	95

No IV—NAKURU BRANCH—(Contd)

Dr

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1949—(Contd)

Cr

		£ s cts		£ s cts
	<i>Brought forward</i> £			<i>Brought forward</i> £
		16,729 15 56		29,915 16 95
C DISTRIBUTION SYSTEM				
1	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer	1,422 2 30		
2	Repairs, Maintenance and Renewals			
	(a) Land	Nil		
	(b) Buildings and other permanent works	Nil		
	(c) Distributing Mains	658 10 53		
	(d) Transforming Apparatus	530 5 11		
	(e) Switchgear, cabling and other miscellaneous items	101 18 55		
	(f) Service lines	149 12 57		
	(g) Meters Accessories and cutouts	167 0 74		
	(h) Fees for re certifying meters and accessories under the Ordinance	Nil		
	(i) Other Items (to be specified)	Nil		
		1,607 13 50		
3	Other Items (to be specified)			
	Telephone Rent	52 4 47		
		3,082 0 27		
D PUBLIC LAMPS				
1.	Proportion of salaries, wages and gratuities as certified by the managing Director, Chairman or Engineer	28 12 95		
2	Renewal of Lamps, etc	55 5 97		
		83 18 92		
E GENERAL AND MANAGEMENT EXPENSES				
1	Royalties, etc , payable for use of patents or patent processes (to be specified)	Nil		
2	Rents Payable (to be specified)			
	(a) Office Rent	119 18 33		
	(b) Power Station Site	80 10 00		
	(c) New Office Site	103 0 00		
	(d) Proportion of Head Office rent	29 17 92		
		333 6 25		
3	Rates and Taxes (to be specified)			
	(a) Trading Licence	18 15 00		
	(b) Municipal Rates	32 11 34		
		51 6 34		
	<i>Carried forward</i> £	384 12 59	19,895 14 75	<i>Carried forward</i> £
				29,915 16 95

No IV—NAKURU BRANCH—(Contd)

Dr

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)

Cr

			£	s	cts				£	s	cts				
Brought forward			£	384	12	59	19,895	14	75	Brought forward			29,915	16	95
E GENERAL AND MANAGEMENT EXPENSES—(Contd)															
4	Directors' Remuneration			155	4	71									
5	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer			2,210	4	06									
6	Stationery, Printing and Advertising			288	11	72									
7	General Establishment Charges			90	00	52									
8	Auditors of Company			63	17	12									
9	Auditors appointed under provisions of licence			3	0	00									
10	Law expenses			2	9	42									
11	Insurances, Superannuation, etc			160	15	48									
12	Upkeep of Motor Vehicles, transport, etc			194	19	92									
13	Medical Expenses			69	5	41									
14	Postages and Telegrams			113	16	42									
15	Bad Debts written off				17	50									
16	Interest on Consumers' deposits			Nil											
17	Other Items (to be specified)		£	s	cts										
	(a) Bank Charges			8	1	40									
	(b) Repairs and Maintenance														
	(i) Buildings			42	19	52									
	(ii) Tools and Implements			47	7	99									
	(iii) Furniture and Fittings			11	19	25									
				110	8	16	3,848	3	03						
F DEPRECIATION															
1	Depreciation written off		£	s	cts										
	(a) Meters and cut outs			Nil											
	(b) Apparatus on hire			29	16	14									
	(c) Tools, Implements and Testing apparatus			52	7	08									
	(d) Furniture and Fittings			52	12	07									
	(e) Motor Vehicles			Nil											
	(f) Other items (to be specified)			Nil											
				134	15	29									
2	Transfer to Depreciation Reserve Account (No VII)			3,035	15	50	3,170	10	79						
TOTAL EXPENDITURE				£	26,914	8	57								
BALANCE CARRIED TO NET REVENUE ACCOUNT (No V)				£	3,001	8	38								
				£	29,915	16	95								
				£	29,915	16	95								

No VII—NAKURU BRANCH

DR		DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949		CR
	£ s cts		£ s cts	
1 Amount applied as under		1 Balance from last account	27,333 13 51	
(a) Written off Capital Expenditure	452 10 00	2 Amount transferred from Revenue Account (No IV)	3,035 15 50	
(b) Expended on renewals, but not including betterment	Nil	3 Interest on amount invested	Nil	
2 Balance as per General Balance Sheet (No VIII)	29,916 19 01	(Description of investments to be specified)		
	£ 30,369 9 01		£ 30,369 9 01	

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-48	Added during the year	Deducted during year	Total to 31-12-49
	£ s cts	£ s cts	£ s. cts	£ s cts
1 Amount written off as per Revenue Account (No IV) and deducted from Capital Expenditure	880 1 49	134 15 29	Nil	1 014 16 78
2 Amount applied from Depreciation Reserve Account (No VII)				
(a) Written off Capital Expenditure	290 9 82	452 10 00	Nil	742 19 82
(b) Expended on renewals, but not including betterment	Nil	Nil	Nil	Nil
3 Balance of Depreciation Reserve Account (No VII)	27,333 13 51	3,035 15 50	452 10 00	29,916 19 01
	£ 28,504 4 82	3,623 0 79	452 10 00	31 674 15 61

NOTE—Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned and is not included in the above figures

No VIII—NAKURU BRANCH

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1949

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
1 Amount received as per Capital Account (No III)		£ s cts 79,351 3 17	1 Expenditure as per Capital Account (No III)		£ s cts 103,477 0 92
2 Sundry Creditors	£ s cts		2 Investments (to be specified with basis of valuation)		Nil
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc, to 31-12-49	Nil		3 Stores	£ s cts	
(b) Sundry Creditors on open accounts	2,695 12 04		(a) Coal or other fuel	651 0 99	
		2,695 12 04	(b) General	Nil	
3 Balances at credit of			(c) Consumers' installation and repair stores	Nil	
(a) Net Revenue Account (No V) Balance at 31-12-49 at credit thereof (working profit for year £3,001 8 38 carried to Company's Net Revenue Account (No V) Item 2 (c))		Nil	(d) On consignment	202 10 36	
(b) General Reserve Account (No VI)		Nil	(e) In transit	Nil	853 11 35
(c) Depreciation Reserve Account (No VII)		29,916 19 01	4 Preliminary and Development expenses		Nil
4 Other Items (to be specified)			5 Sundry Debtors	£ s cts	
Consumers' Deposits		95 19 88	(a) For amount paid on account of contracts in course of completion	Nil	
			(b) For electrical energy supplied to 31st December, 1949	3,696 5 81	
			(c) Other	2,547 7 60	6,243 13 41
			6 Other Items (to be specified)		123 9 00
			Insurances, etc, unexpired		1,361 19 42
			7 Cash at Bankers and in hand		
		£ 112,059 14 10			£ 112,059 14 10

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No IX—NAKURU BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC

Quantity purchased (in Kelvins)	Nil
Quantity generated (in Kelvins)	2,527,522
Total of Quantities purchased and generated (in Kelvins)	2,527,522
QUANTITY SOLD	
By meter	1,870,546
Public Lamps	15,208
By other sales	Nil
Total sold	1,885,754
Quantity used on works	131,896
Total quantity accounted for	2 017 650
Quantity not accounted for	509,872
Number of public lamps	55
Total maximum supply demanded (in Kilowatts)	680
Total connected load (in Kilowatts)	1,872

No III—ELDORET BRANCH

Dr

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949

Cr

	Balance of expenditure at 31-12-48	Additions during year	Deductions during year	Balance of expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
A GENERATION					Ordinary Shares of Sh	Nil	Nil	Nil
(i) Land, including law charges incidental to acquisition	1,391 6 00	Nil	Nil	1,391 6 00	Preference Shares of Sh	"	"	"
(ii) Buildings and other permanent works	7,147 10 66	327 12 52	Nil	7,475 3 18	Debenture Stock	"	"	"
(iii) Hydraulic Works	Nil	Nil	Nil	Nil	Mortgages and Bonds	"	"	"
(iv) Plant, machinery and machine foundations	28,615 5 21	6,463 15 51	1,035 6 02	34,043 14 70	Amounts received in anticipation of calls	"	"	"
(v) Switchgear, cabling and miscellaneous items	2,242 1 83	19 3 10	Nil	2,261 4 93	Sale of patents or patent rights, etc	"	"	"
(vi) Other Items (to be specified)					Other Receipts (to be specified)	"	"	"
Railway Siding	171 18 70	Nil	Nil	171 18 70	Share Capital appropriated to the Eldoret undertaking	56,055 8 27	5,906 17 68	61,962 5 95
B MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works	"	"	"	"				
(iii) Main Transmission Lines	"	"	"	"				
(iv) Transforming Apparatus	"	"	"	"				
(v) Switchgear, cabling and miscellaneous items	"	"	"	"				
(vi) Other Items (to be specified)	"	"	"	"				
C DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works	Nil	Nil	Nil	Nil				
(iii) Distributing Mains	5,434 14 82	678 9 22	Nil	6,113 4 04				
(iv) Transforming Apparatus	1,422 8 72	56 13 11	Nil	1,479 1 83				
(v) Switchgear, cabling and miscellaneous items	150 2 00	93 2 00	Nil	243 4 00				
(vi) Service Lines	1,044 4 44	54 4 18	Nil	1,098 8 62				
(vii) Meters and accessories and fees for certifying under the Ordinance and cut outs	1,515 0 69	498 1 95	Nil	2,013 2 64				
(viii) Other Items (to be specified)	Nil	Nil	Nil	Nil				
<i>Carried forward</i>	£ 49,134 13 07	8,191 1 59	1,035 6 02	56 290 8 64	<i>Carried forward</i>	£ 56,055 8 27	5,906 17 68	61,962 5 95

Dr CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)

Cr

	Balance of expenditure at 31-12-48	Additions during year	Deductions during year	Balance of expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
<i>Brought forward</i> £	49,134 13 07	8,191 1 59	1,035 6 02	56,290 8 64	<i>Brought forward</i> £	56,055 8 27	5,906 17 68	61,962 5 95
D MISCELLANEOUS								
(i) Preliminary and development expenditure (to be specified)	Nil	Nil	Nil	Nil				
(ii) Land including law charges inci- dental to acquisition	Nil	Nil	Nil	Nil				
(iii) Buildings and other permanent works	Nil	Nil	Nil	Nil				
(iv) Tools, implements and testing apparatus	370 1 20	22 0 24	39 16 44	352 5 00				
(v) Furniture and Fittings	535 6 57	345 7 03	87 18 60	792 15 00				
(vi) Motor Vehicles	225 16 46	648 8 53	104 3 62	770 1 37				
(vii) Apparatus on hire	64 0 00	45 11 79	11 1 79	98 10 00				
(viii) Cost of Licences	87 14 10	Nil	Nil	87 14 10				
(ix) Purchase of patents or patent rights	Nil	Nil	Nil	Nil				
(x) General Stores	6,791 18 51	308 15 04	Nil	7,100 13 55				
(xi) Works under construction (un- allocated)	10,530 0 69	Nil	6,430 13 67	4,099 7 02				
(xii) Other items (to be specified)								
(a) Emergency Water Supply	46 4 52	85 0 00	Nil	131 4 52				
(b) Temporary Wooden Buildings	441 4 89	Nil	77 5 00	363 19 89				
TOTAL EXPENDITURE £	68,227 0 01	9,646 4 22	7,786 5 14	70,086 19 09	TOTAL CAPITAL £	56,055 8 27	5,906 17 68	61,962 5 95
BALANCE			(Debit) £	8,124 13 14				

Provision for depreciation of works is made by a debit of £2,459 6 50 to Revenue Account transferred to Depreciation Reserve Account (No VII)

Dr		REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949				Cr	
		£ s cts				£ s cts	
A GENERATION		£ s cts		1 Sale of Electrical energy			
1 Water, coal or other fuel, including dues, carriage, unloading, storing and all expenses of placing the same on the works, and disposal of waste products		11,533 11 00		(a) By meter at 23 76 cents per kelvin (average)	£ s cts	21,499 2 10	
2 Oil, waste, water and engine room stores		893 17 08		(b) By public lighting at 75 00 cents per kelvin (average)		498 13 50	
3 Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer		4,277 7 53		(c) By other Sales		Nil	
4 Repairs, maintenance and renewals	£ s cts			2 Rental of meters and accessories			21,997 15 60
(a) Land	Nil			3 Hire of Apparatus on consumers' premises less expenses			681 2 00
(b) Buildings and other permanent works	218 11 96			4 Sale of Apparatus less expenses			4 9 51
(c) Hydraulic works	Nil			5 Installation and repair work less expenses			529 9 22
(d) Plant, machinery and machine foundations	857 7 46			6 Maintenance of public lamps			847 7 17
(e) Switchgear, cabling and miscellaneous items	14 4 83			7 Royalties, licences, etc			49 12 78
5 Other Items (to be specified)		1,090 4 25		8 Rents receivable			Nil
6 Energy purchased in bulk	£ s cts	Nil		9 Other Items (to be specified)			Nil
(a) From bulk supply licensee	Nil						
(b) From local generating licensee	Nil						
		Nil					
			17,794 19 80				
B MAIN TRANSMISSION SYSTEM							
1 Proportion of salaries, wages, and gratuities as certified by the Managing Director, Chairman or Engineer		Nil					
2 Repairs, maintenance and renewals	£ s cts						
(a) Land	Nil						
(b) Buildings and other permanent works	"						
(c) Main transmission lines	"						
(d) Transforming apparatus	"						
(e) Switchgear, cabling and miscellaneous items	"						
3 Other Items (to be specified)		Nil					
		Nil					
			Nil				
Carried forward		£	17,794 19 86		Carried forward	£	24,109 16 28

DR

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)

CR

		£	s	cts			£	s	cts
<i>Brought forward</i>		£			<i>Brought forward</i>		£		
C DISTRIBUTION SYSTEM									
1	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer								
2	Repairs, maintenance and renewals	£	s	cts					
	(a) Land			Nil					
	(b) Buildings and other permanent works			Nil					
	(c) Distributing mains	222	4	57					
	(d) Transforming Apparatus	77	1	14					
	(e) Switchgear, cabling and miscellaneous items			Nil					
	(f) Service Lines	31	18	65					
	(g) Meters, accessories and cut-outs	68	2	33					
	(h) Fees for re certifying meters and accessories under the Ordinance			Nil					
	(i) Other Items (to be specified)			Nil					
				399 6 69					
3	Other Items (to be specified)								
	Telephone Rent			14 8 00					
				1,167 10 82					
D PUBLIC LAMPS									
1	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer			16 10 72					
2	Renewals of lamps, etc			20 15 59					
				37 6 31					
E GENERAL AND MANAGEMENT EXPENSES									
1	Royalties, etc , payable for use of patents or patent processes (to be specified)			Nil					
2	Rents payable (to be specified)	£	s	cts					
	(a) Office	108	0	00					
	(b) Power Station Site	82	15	00					
	(c) Proportion of Head Office rent	29	17	92					
				220 12 92					
3	Rates and taxes (to be specified)								
	(a) Site rates	46	12	04					
	(b) Trading Licences	18	15	00					
	(c) Municipal Licence			5 00					
				65 12 04					
<i>Carried forward</i>		£			<i>Carried forward</i>		£		
				286 4 96					24,109 16 28
				18,999 16 99					

No IV—ELDORET BRANCH (Contd)

DR		REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)				CR	
		£ s cts				£ s cts	
Brought forward		£	286 4 96	18,999 16 99	Brought forward		£ 24,109 16 28
E GENERAL AND MANAGEMENT EXPENSES—(Contd)							
4	Directors' Remuneration		155 4 71				
5	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer		1,992 10 84				
6	Stationery Printing and advertising		227 18 22				
7	General Establishment Charges		54 7 67				
8	Auditors of Company		63 17 12				
9	Auditors appointed under provisions of Licence		3 0 00				
10	Law expenses		3 10 31				
11	Insurances, Superannuation, etc		152 14 24				
12	Upkeep of Motor Vehicles, transport, etc		276 11 92				
13	Medical expenses		74 15 70				
14	Postages and Telegrams		106 4 52				
15	Bad debts written off		3 16 39				
16	Interest on consumers' deposits		Nil				
17	Other Items (to be specified)	£ s cts.					
	(a) Bank charges	8 1 40					
	(b) Repairs and Maintenance						
	Buildings	5 14 16					
	Tools and implements	2 17 64					
	Furniture and Fittings	7 14 72					
			24 1 32	3,425 4 52			
F DEPRECIATION							
1	Depreciation written off	£ s cts					
	(a) Meters and cut-outs	Nil					
	(b) Apparatus on hire	11 1 79					
	(c) Tools, Implements and testing apparatus	39 16 44					
	(d) Furniture and Fittings	87 18 60					
	(e) Motor Vehicles	Nil					
	(f) Other Items (to be specified)	Nil					
			138 16 83				
2	Transfer to Depreciation Reserve Account (No VII)		2,459 6 50	2,598 3 33			
TOTAL EXPENDITURE				£ 25,023 4 84			
BALANCE CARRIED TO NET REVENUE ACCOUNT (No V) (Debit)				£ 913 8 56			
				£ 24,109 16 28	£ 24 109 16 28		

No VII—ELDORET BRANCH

Dr		DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949		Cr
	£ s cts		£ s cts	
1 Amount applied as under		1 Balance from last account	17,768 18 89	
(a) Written off capital expenditure	5,613 0 41	2 Amount transferred from Revenue Account (No IV)	2,459 6 50	
(b) Expended on renewals, but not including betterment	Nil	3 Interest on amount invested	Nil	
2 Balance as per General Balance Sheet (No VIII)	14,615 4 98	(Description of investments to be specified)		
	£ 20,228 5 39		£ 20,228 5 39	

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-48	Added during the year	Deducted during the year	Total to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts
1 Amount written off as per Revenue Account (No IV) and deducted from Capital Expenditure	1,172 12 60	138 16 83	Nil	1,311 9 43
2 Amount applied from Depreciation Reserve Account (No VII)				
(a) Written off Capital Expenditure	1,042 5 08	5,613 0 41	Nil	6,655 5 49
(b) Expended on renewals, but not including betterment	Nil	Nil	Nil	Nil
3 Balance of Depreciation Reserve Account (No VII)	17,768 18 89	2,459 6 50	5,613 0 41	14,615 4 98
	£ 19,983 16 57	8,211 3 74	5,613 0 41	22 581 19 00

NOTE—Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned and is not included in the above figures

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1949

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
1	Amount received as per Capital Account (No III)	£ s cts	1	Expenditure as per Capital Account (No III)	£ s cts
2	Sundry Creditors	£ s cts	2	Investments (to be specified with basis of valuation)	Nil
	(a) Sundry tradesmen and others due on construction of Plant and machinery, fuel, stores, etc , to 31-12-49	Nil	3	Stores	£ s cts
	(b) Sundry Creditors on open accounts	1,164 18 67		(a) Coal or other fuel	1,903 7 55
3	Balances at credit of			(b) General	Nil
	(a) Net Revenue Account (No V) Balance at 31-12-49 at debit thereof (working loss for year £913 8 56 carried to Company's Net Revenue Account No V, item 2 (d))	Nil		(c) Consumers' installation and repair stores	Nil
	(b) General Reserve Account (No VI)	Nil		(d) On consignment	232 2 98
	(c) Depreciation Reserve Account (No VII)	14,615 4 98		(e) In transit	Nil
4	Other Items (to be specified)		4	Preliminary and Development expenses	
	Consumers' deposits	80 12 65	5	Sundry Debtors	£ s cts
				(a) For amounts paid on account of contracts in course of completion	Nil
				(b) For electrical energy supplied to 31st December, 1949	2 486 17 74
				(c) Other	2,098 14 89
			6	Other Items (to be specified)	4,585 12 63
			7	Cash at bankers and in hand	Nil
					1,015 0 00
		£ 77,823 2 25			£ 77,823 2 25

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC

Quantity purchased (in kelvins)	Nil
Quantity generated (in kelvins)	2,507,392
Total of Quantities purchased and generated (in kelvins)	2,507,392
QUANTITY SOLD	
By meter	1,309,536
Public lamps	13,298
By other sales	Nil
Total sold	1,822 834
Quantity used on works	337,352
Total quantity accounted for	2,160,186
Quantity not accounted for	347,206
Number of public lamps	48
Total maximum supply demanded in kilowatts	565
Total connected load in kilowatts	1,518

DR

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1949

CR.

	Balance of Expenditure at 31-12-48	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during Year	Total Receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts.
A GENERATION								
(i) Land, including law charges incidental to acquisition	5 00 00	640 10 00	Nil	645 10 00	Ordinary Shares of Sh	Nil	Nil	Nil
(ii) Buildings and other permanent works	4,946 15 14	1,419 9 79	Nil	6,366 4 93	Preference Shares of Sh	Nil	Nil	Nil
(iii) Hydraulic works	Nil	Nil	Nil	Nil	Debenture stock	Nil	Nil	Nil
(iv) Plant, machinery and machine foundations	27,640 12 10	666 15 78	Nil	28,307 7 88	Mortgages and Bonds	Nil	Nil	Nil
(v) Switchgear, cabling and miscellaneous items	5,289 4 15	3,165 15 35	Nil	8,454 19 50	Amounts received in anticipation of calls	Nil	Nil	Nil
(vi) Other items (to be specified)	Nil	Nil	Nil	Nil	Sale of patents or patent rights, etc	Nil	Nil	Nil
B MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil	Other receipts (to be specified)			
(ii) Buildings and other permanent works	Nil	Nil	Nil	Nil	Share Capital appropriated to the Kisumu undertaking	81,784 5 52	24,050 16 70	105,835 2 22
(iii) Main transmission lines	Nil	Nil	Nil	Nil				
(iv) Transforming apparatus	Nil	Nil	Nil	Nil				
(v) Switchgear, cabling and miscellaneous items	Nil	Nil	Nil	Nil				
(vi) Other items (to be specified)	Nil	Nil	Nil	Nil				
C DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works	Nil	Nil	Nil	Nil				
(iii) Distributing mains	13,566 17 14	9,944 4 16	Nil	23,511 1 30				
(iv) Transforming apparatus	2,602 11 44	2,508 11 78	Nil	5,111 3 22				
(v) Switchgear, cabling and miscellaneous items	Nil	Nil	Nil	Nil				
(vi) Service lines	278 18 72	451 5 63	Nil	730 4 35				
(vii) Meters and accessories and fees for certifying under the Ordinance, and cut-outs	1,831 4 78	2,078 15 30	Nil	3,910 0 08				
(viii) Other items (to be specified)	Nil	734 0 43	Nil	734 0 43				
Plant and Machinery								
<i>Carried forward</i>	£ 56,161 3 47	21,609 8 22	Nil	77,770 11 69	<i>Carried forward</i>	£ 81,784 5 52	24,050 16 70	105,835 2 22

DR

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)

CR

	Balance of Expenditure at 31-12-48	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-49		Receipts to 31-12-48	Received during Year	Total Receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
<i>Brought forward</i>	£ 56,161 3 47	21,609 8 22	Nil	77,770 11 69	<i>Brought forward</i>	£ 81,784 5 52	24,050 16 70	105,835 2 22
D MISCELLANEOUS								
(i) Preliminary and development expenditure (to be specified)	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition	Nil	238 10 00	Nil	238 10 00				
(iii) Buildings and other permanent works	1,694 6 08	741 7 34	Nil	2,435 13 42				
(iv) Tools, implements and testing apparatus	281 3 10	276 1 52	52 4 62	605 0 00				
(v) Furniture and fittings	575 13 00	436 15 09	79 8 09	933 0 00				
(vi) Motor vehicles	669 14 78	470 7 00	233 14 11	906 7 67				
(vii) Apparatus on hire	Nil	124 13 15	6 13 15	118 0 00				
(viii) Cost of licences	144 2 63	Nil	Nil	144 2 63				
(ix) Purchase of patents or patent rights	Nil	Nil	Nil	Nil				
(x) General stores	14,786 9 06	Nil	928 3 62	13,858 5 44				
(xi) Works under construction (un-allocated)	3,956 6 04	3,416 17 16	36 9 62	7,336 13 58				
(xii) Other items (to be specified)	Nil	Nil	Nil	Nil				
TOTAL EXPENDITURE	£ 78,368 18 16	27,313 19 48	1,336 13 21	104,346 4 43	TOTAL CAPITAL	£ 81,784 5 52	24,050 16 70	105,835 2 22
					BALANCE		(CREDIT) £	1,488 17 79

Provision for depreciation of works is made by a debit of £3,385 8 50 to Revenue Account transferred to Depreciation Reserve Account (No VII)



		£	s	cts			£	s	cts
A GENERATION									
1 Water, coal or other fuel, including dues, carriage, unloading, storing and all expenses of placing the same on the works, and disposal of waste products		3,722	7	76		1 Sale of Electrical energy			
2 Oil, waste, water and engine room stores		215	2	06		(a) By meter at 26 63 cents per kelvin (average)	£	s	cts
3 Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer		1,712	12	05		(b) By public lighting at 38 08 cents per kelvin (average)	11,996	14	35
4 Repairs, maintenance and renewals	£ s cts					(c) By other sales	841	7	75
(a) Land	Nil						Nil		
(b) Buildings and other permanent works	20 11 50					2 Rental of meters and accessories			12,838 2 10
(c) Hydraulic works	Nil					3 Hire of apparatus on consumers' premises, less expenses			597 12 25
(d) Plant, machinery and machine foundations	81 16 65					4 Sale of apparatus, less expenses			5 11 00
(e) Switchgear, cabling and miscellaneous items	Nil					5 Installation and repair work, less expenses			371 6 37
5 Other items (to be specified)		102	8	15		6 Maintenance of public lamps			574 10 84
6 Energy purchased in bulk	£ s cts					7 Royalties, licences, etc			Nil
(a) From bulk supply licensee	Nil					8 Rents receivable			Nil
(b) From local generating licensee	Nil					9 Other items (to be specified)			Nil
		Nil			5,752 10 02				
B MAIN TRANSMISSION SYSTEM									
1 Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer		Nil							
2 Repairs, maintenance and renewals	£ s cts								
(a) Land	Nil								
(b) Buildings or other permanent works	Nil								
(c) Main transmission lines	Nil								
(d) Transforming apparatus	Nil								
(e) Switchgear, cabling and miscellaneous items	Nil								
3 Other items (to be specified)		Nil							
		Nil			Nil				
Carried forward		£	5,752	10 02		Carried forward	£	14 387	2 56

		£	s	cts			£	s	cts
<i>Brought forward</i>		£			5,752	10	02		
C DISTRIBUTION SYSTEM									
1	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer		574	11	67				
2	Repairs, maintenance and renewals	£	s	cts					
	(a) Land		Nil						
	(b) Buildings and other permanent works		Nil						
	(c) Distributing mains	123	13	77					
	(d) Transforming apparatus		10	45					
	(e) Switchgear, cabling and miscellaneous items		19	79					
	(f) Service lines	77	13	03					
	(g) Meters, accessories and cut-outs	39	13	77					
	(h) Fees for re-certifying meters and accessories under the Ordinance		Nil						
	(i) Other items (to be specified)		Nil						
			242	10	81				
3	Other items (to be specified)		28	12	62				
	Telephone rents				845	15	10		
D PUBLIC LAMPS									
1	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer		76	11	43				
2	Renewal of lamps, etc		113	9	28				
					190	0	68		
E GENERAL AND MANAGEMENT EXPENSES									
1	Royalties, etc., payable for use of patents or patent processes (to be specified)		Nil						
2	Rents payable (to be specified)	£	s	cts					
	(a) Power Station Site	155	5	00					
	(b) King George V Substation Site	6	0	00					
	(c) African Quarters Site	22	0	00					
	(d) Asian Quarters Site	9	17	00					
	(e) Proportion of Head Office Rent	29	17	92					
			222	19	92				
3	Rates and taxes (to be specified)		Nil						
4	Directors' remuneration		155	4	71				
5	Proportion of salaries, wages and gratuities as certified by the Managing Director, Chairman or Engineer		2,625	7	08				
6	Stationery, printing and advertising		318	17	25				
7	General establishment charges		74	19	06				
<i>Carried forward</i>		£	3,397	8	02	6,788	5	80	
<i>Brought forward</i>		£	14,387	2	56				
Carried forward									
		£	14,387	2	56				

DR

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949—(Contd)

CR

			£	s	cts				£	s	cts
Brought forward			£	3,397	8 02	6,788	5 80	Brought forward			£ 14,387 2 56
E GENERAL AND MANAGEMENT EXPENSES—(Contd)											
8	Auditors of company			63	17 12						
9	Auditors appointed under provisions of licence			3	0 00						
10	Law expenses			2	9 42						
11	Insurances, superannuation, etc			97	19 71						
12	Upkeep of motor vehicles, transport, etc			203	12 52						
13	Medical expenses			92	13 84						
14	Postages and telegrams			101	19 79						
15	Bad Debts written off			Nil							
16	Interest on consumers' deposits			Nil							
17	Other items (to be specified)		£	s	cts						
	(a)	Bank Charges		8	1 40						
	(b)	Repairs and Maintenance									
	(1)	Buildings		19	5 51						
	(2)	Tools and Implements		40	15 72						
	(3)	Furniture and Fittings		13	8 48	81	11 11				
						4,044	11 53				
F DEPRECIATION											
1	Depreciation written off		£	s	cts						
	(a)	Meters and cut-outs		Nil							
	(b)	Apparatus on hire		6	13 15						
	(c)	Tools, implements and testing apparatus		52	4 62						
	(d)	Furniture and fittings		79	8 09						
	(e)	Motor vehicles		Nil							
	(f)	Other items (to be specified)		Nil							
						138	5 86				
						3,385	8 50				
						3,523	14 36				
TOTAL EXPENDITURE						£	14,356	11 69			
BALANCE CARRIED TO NET REVENUE ACCOUNT (No V)						£	30	10 87			
						£	14,387	2 56			
									£	14,387	2 56

No VII—KISUMU BRANCH

DR		DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949		CR			
	£	s	cts		£	s	cts
1 Amount applied as under				1 Balance from last account			Nil
(a) Written off capital expenditure	6	11	02	2 Amount transferred from Revenue Account (No IV)			3,385 8 50
(b) Expended on renewals, but not including betterment			Nil	3 Interest on amount invested			Nil
2 Balance as per General Balance Sheet (No VIII)	3,378	17	48	(Description of investments to be specified)			
	£	3,385	8 50		£	3,385	8 50

TOTAL PROVISION MADE FOR DEPRECIATION		Total to 31-12-48	Added during the year	Deducted during the year	Total to 31-12-49
		£ s cts	£ s cts	£ s cts	£ s cts
1 Amount written off as per Revenue Account (No IV) and deducted from Capital Expenditure		21 0 00	138 05 86	Nil	159 5 86
2 Amount applied from Depreciation Reserve Account (No VII)					
(a) Written off Capital Expenditure		Nil	6 11 02	Nil	6 11 02
(b) Expended on renewals, but not including betterment		Nil	Nil	Nil	Nil
3 Balance of Depreciation Reserve Account (No VII)		Nil	3,385 8 50	6 11 02	3,378 17 48
£		21 0 00	3,530 5 38	6 11 02	3,544 14 36

NOTE —Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned and is not included in the above figures

No VIII—KISUMU BRANCH

DR		GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1949		CR
CAPITAL AND LIABILITIES			PROPERTY AND ASSETS	
1 Amount received as per Capital Account (No III)		£ s cts	1 Expenditure as per Capital Account (No III)	£ s cts
2 Sundry creditors	£ s cts	105,835 2 22	2 Investments (to be specified with basis of valuation)	104,346 4 43
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc, to 31st December, 1949	Nil		3 Stores	Nil
(b) Sundry creditors on open accounts	947 8 99		(a) Coal or other fuel	£ s cts
		947 8 99	(b) General	552 14 20
3 Balances at credit of			(c) Consumers' installation and repair stores	Nil
(a) Net Revenue Account (No V)			(d) On consignment	652 8 62
Balance at 31-12-49 at credit thereof (working profit for year £30 10 87 carried to company's net revenue Account (No V) Item 2(e))		Nil	(e) In transit	Nil
(b) General Reserve Account (VI)		Nil	4 Preliminary and development expenses	1,205 2 82
(c) Depreciation Reserve Account (No VII)		3,378 17 48	5 Sundry debtors	Nil
4 Other items (to be specified)		Nil	(a) For amounts paid on account of contracts in course of completion	£ s cts
			(b) For electrical energy supplied to 31st December, 1949	1,974 1 31
			(c) Other	1,569 5 46
			6 Other items (to be specified)	3,543 6 77
			Rent Paid in Advance	56 14 67
			7 Cash at bankers and in hand	1,010 0 00
		£ 110,161 8 69		£ 110,161 8 69

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No IX—KISUMU BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD ETC

Quantity purchased (in kelvins)	Nil
Quantity generated (in kelvins)	1,176,913
Total of Quantities purchased and generated (in kelvins)	1,176 913
QUANTITY SOLD	
By meter	900,902
Public lamps	44,209
By other sales	Nil
Total sold	945,111
Quantity used on works	52,128
Total quantity accounted for	997,239
Quantity not accounted for	179,674
Number of public lamps	105
Total maximum supply demanded in kilowatts	370
Total connected load in kilowatts	1,075

No III—KITALE BRANCH

DR

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1949

CR

	Balance of expenditure at 31-12-48	Additions during year	Deductions during year	Balance of expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
A GENERATION								
(i) Land, including law charges incidental to acquisition	Nil	500 0 00	Nil	500 0 00	Ordinary Shares of Sh	Nil	Nil	Nil
(ii) Buildings and other permanent works		4,853 3 95	"	4,853 3 95	Preference Shares of Sh	,	"	
(iii) Hydraulic works		Nil	,	Nil	Debenture Stock	,	"	
(iv) Plant, machinery and machine foundations		28,165 7 48	,	28,165 7 48	Mortgages and Bonds	,	,	
(v) Switchgear, cabling and miscellaneous items		2,240 5 74	"	2,240 5 74	Amounts received in anticipation of calls	,	,	,
(vi) Other items (to be specified)		Nil	"	Nil	Sale of patents or patent rights, etc	,	,	,
B MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil	Other receipts (to be specified)			
(ii) Buildings and other permanent works	,	"		,	Share Capital appropriated to the Kitalé undertaking	"	60,709 3 25	60,709 3 25
(iii) Main transmission lines	,	,		,				
(iv) Transforming apparatus	"	"	,	,				
(v) Switchgear, cabling and miscellaneous items		"	"					
(vi) Other items (to be specified)		,	"	,				
C DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works	"	"	"	"				
(iii) Distributing mains	"	9,309 9 41	"	9,309 9 41				
(iv) Transforming apparatus		2,979 2 29	"	2,979 2 29				
(v) Switchgear, cabling and miscellaneous items		Nil		Nil				
(vi) Service lines		584 11 75	,	584 11 75				
(vii) Meters and accessories and fees for certifying under the Ordinance, and cut-outs		1,110 12 49	"	1,110 12 49				
(viii) Other items (to be specified)		Nil	"	Nil				
<i>Carried forward</i>	Nil	49,742 13 11	Nil	49,742 13 11	<i>Carried forward</i>	£ Nil	60,709 3 25	60,709 3 25

DR

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1949—(Contd)

CR

	Balance of expenditure at 31-12-48	Additions during year	Deductions during year	Balance of expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
<i>Brought forward</i> £	Nil	49,742 13 11	Nil	49,742 13 11	<i>Brought forward</i> £	Nil	60,709 3 25	60,709 3 25
D DEVELOPMENT								
(i) Preliminary and development expenditure (to be specified)	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition	"	"	"	"				
(iii) Buildings and other permanent works	"	1,267 18 11	"	1,267 18 11				
(iv) Tools, implements and testing apparatus	"	329 18 56	16 9 56	313 9 00				
(v) Furniture and fittings	"	646 7 43	32 6 43	614 1 00				
(vi) Motor vehicles	"	609 10 00	91 7 90	518 2 10				
(vii) Apparatus on hire	"	Nil	Nil	Nil				
(viii) Cost of licences	"	139 14 62	"	139 14 62				
(ix) Purchase of patents or patent rights	"	Nil	"	Nil				
(x) General stores	"	5,302 1 14	"	5,302 1 14				
(xi) Works under construction (unallocated)	"	1,049 11 36	"	1,049 11 36				
(xii) Other items (to be specified)	"							
Temporary Asian Quarters	"	89 2 00	89 2 00	Nil				
TOTAL EXPENDITURE £	Nil	59,176 16 33	229 5 89	58,947 10 44	TOTAL CAPITAL £	Nil	60,709 3 25	60,709 3 25
						BALANCE (Credit) £		1,761 12 81

Provision for depreciation of works is made by a debit of Nil to Revenue Account transferred to Depreciation Reserve Account (No VII)

[illegible]

	£	s	cts	£	s	cts		£	s	cts
<i>Brought forward</i>	£			1,927	18	60	<i>Brought forward</i>	£	2,385	18 15
C DISTRIBUTION SYSTEM										
1 Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer				303	7	12				
2 Repairs, Maintenance and Renewals	£	s	cts							
(a) Land	Nil									
(b) Buildings and other permanent works	Nil									
(c) Distributing Mains	56	12	48							
(d) Transforming Apparatus	6	3	75							
(e) Switchgear, cabling and miscellaneous items	Nil									
(f) Service Lines		6	00							
(g) Meters, Accessories and Cut-outs	2	18	48							
(h) Fees for re-certifying Meters and Accessories under the Ordinance	Nil									
(i) Other items (to be specified)	Nil									
				66	0	71				
3 Other Items (to be specified)										
Telephone Rent				8	14	37				
							378	2	20	
D PUBLIC LAMPS										
1 Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer				Nil						
2 Renewal of Lamps, etc				Nil						
							Nil			
E GENERAL AND MANAGEMENT EXPENSES										
1 Royalties, etc, payable for use of patents or patent processes (to be specified)				Nil						
2 Rents payable (to be specified)										
Power Station Plot				36	1	40				
3 Rates and Taxes (to be specified)										
Trading Licence				9	7	50				
4 Directors' Remuneration				Nil						
5 Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer				379	17	54				
<i>Carried forward</i>	£			425	6	44	2,306	0	80	<i>Carried forward</i>
										£ 2,385 18 15

	£	s	cts	£	s	cts		£	s	cts
Brought forward	£	425	6	44	2,306	0	80	Brought forward	£	2,385 18 15
E GENERAL AND MANAGEMENT EXPENSES—(Contd)										
6 Stationery, Printing and Advertising		103	7	16						
7 General Establishment Charges		26	3	84						
8 Auditors of Company		Nil								
9 Auditors appointed under provision of licence		Nil								
10 Law Expenses		Nil								
11 Insurances, superannuation, etc		3	12	00						
12 Upkeep of Motor Vehicles, Transport, etc		35	12	50						
13 Medical Expenses		2	15	20						
14 Postages and Telegrams		18	11	55						
15 Bad Debts, written off		Nil								
16 Interest on Consumers' deposits		Nil								
17 Other Items (to be specified)										
Repairs and Maintenance	£	s	cts							
(a) Buildings	4	9	00							
(b) Tools and Implements	1	11	42							
(c) Furniture and Fittings	1	35								
		6	1	77	621	10	46			
F DEPRECIATION										
1 Depreciation written off	£	s	cts							
(a) Meters and cut-outs	Nil									
(b) Apparatus on hire	Nil									
(c) Tools implements and testing apparatus	16	9	56							
(d) Furniture and Fittings	32	6	43							
(e) Motor Vehicles	Nil									
(f) Other Items (to be specified)										
Temporary Asian Quarters	89	2	00	137	17	99				
2 Transfer to Depreciation Reserve Account (No VII)		Nil			137	17	99			
TOTAL EXPENDITURE	£	3,065	9	25						
BALANCE CARRIED TO NET REVENUE ACCOUNT (No V) DEBIT	£	679	11	10						
	£	2,385	18	15				£	2,385	18 15

No VII—KITALE BRANCH

DR

DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1949

CR

	£ s cts		£ s cts
1 Amount applied as under		1 Balance from last Account	Nil
(a) Written off capital expenditure	Nil	2 Amount transferred from Revenue Account (No IV)	Nil
(b) Expended on renewals, but not including betterment	Nil	3 Interest on amount invested	Nil
2 Balance as per General Balance Sheet (No VIII)	Nil	(Description of investments to be specified)	
	£ Nil		£ Nil

TOTAL PROVISION MADE FOR DEPRFCIATION	Total to 31-12-48	Added during the year	Deducted during the year	Total to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts
1 Amount written off as per Revenue Account (No IV) and deducted from Capital Expenditure	Nil	137 17 99	Nil	137 17 99
2 Amount applied from Depreciation Reserve Account (No VII)				
(a) Written off Capital Expenditure	Nil	Nil	Nil	Nil
(b) Expended on Renewals, but not including betterment	Nil	Nil	Nil	Nil
3 Balance of Depreciation Reserve Account (No VII)	Nil	Nil	Nil	Nil
	£ Nil	137 17 99	Nil	137 17 99

NOTE —Depreciation on Motor Vehicles has been made a direct charge to the respective accounts concerned and is not included in the above figures

NO VII—KITALE BRANCH

DR		GENERAL BALANCE SHEET AS AT 31ST DECEMBER, 1949		CR
CAPITAL AND LIABILITIES			PROPERTY AND ASSETS	
1 Amount received as per Capital Account (No III)		£ s cts 60,709 3 25	1 Expenditure as per Capital Account (No III)	£ s cts 58,947 10 44
2 Sundry Creditors	£ s cts		2 Investments (to be specified with basis of valuation)	Nil
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc., to 31-12-49	Nil		3 Stores	£ s cts
(b) Sundry creditors on open accounts	285 1 41		(a) Coal or other Fuel	146 5 35
		285 1 41	(b) General	Nil
3 Balances at credit of			(c) Consumers installation and repair stores	Nil
(a) Net Revenue Account (No V) Balance at 31-12-49 at Debit thereof (Working loss for year £679 11 10 carried to Company's Net Revenue Account No V Item 2(f))		Nil	(d) On consignment	52 18 08
(b) General Reserve Account (VI)		Nil	(e) In transit	Nil
(c) Depreciation Reserve Account (No VII)		Nil	4 Preliminary and development expenses	199 3 43
4 Other Items (to be specified)		Nil	5 Sundry debtors	Nil
			(a) For amounts paid on account of contracts in course of completion	Nil
			(b) For electrical energy supplied to 31st December, 1949	427 4 06
			(c) Other	415 6 73
			6 Other Items (to be specified)	842 10 79
			7 Cash at Bankers and in hand	Nil
				1,005 0 00
		£ 60,994 4 66		£ 60,994 4 66

No IX—KITALE BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED PURCHASED SOLD ETC

Quantity purchased (in Kelvins)	Nil
Quantity Generated (in Kelvins)	146,736
Total of Quantities purchased and generated (in Kelvins)	146,736
Quantity Sold	
By meter	94,545
Public Lamps	Nil
By other sales	Nil
Total sold	94,545
Quantity used on works	23,100
Total quantity accounted for	117,645
Quantity not accounted for	29,091
Number of public lamps	Nil
Total maximum supply demanded (in Kilowatts)	100
Total connected load (in Kilowatts)	456

	Balance of expenditure at 31-12-48	Additions during year	Deductions during year	Balance of expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
A GENERATION								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil	Ordinary Shares of Sh	Nil	Nil	Nil
(ii) Buildings and other permanent works	"	150 0 00	"	150 0 00	Preference Shares of Sh	"	"	"
(iii) Hydraulic works	"	2,175 0 00	"	2,175 0 00	Debenture Stock	"	"	"
(iv) Plant, machinery and machine foundations	"	6,163 10 00	"	6,163 10 00	Mortgages and Bonds	"	"	"
(v) Switchgear, cabling and miscellaneous items	"	758 7 37	"	758 7 37	Amounts received in anticipation of calls	"	"	"
(vi) Other items (to be specified)	"	Nil	"	Nil	Sale of patents or patent rights, etc	"	"	"
B MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil	Other receipts (to be specified)			
(ii) Buildings and other permanent works	"	"	"	"	Share Capital appropriated to the Kitale undertaking	"	25,161 12 21	25,161 12 21
(iii) Main transmission lines	"	"	"	"				
(iv) Transforming apparatus	"	"	"	"				
(v) Switchgear, cabling and miscellaneous items	"	"	"	"				
(vi) Other items (to be specified)	"	"	"	"				
C DISTRIBUTION SYSTEM								
(i) Land including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works	"	"	"	"				
(iii) Distributing mains	"	4,078 5 03	"	4,078 5 03				
(iv) Transforming apparatus	"	1,477 10 00	"	1,477 10 00				
(v) Switchgear, cabling and miscellaneous items	"	Nil	"	Nil				
(vi) Service lines	"	21 18 21	"	21 18 21				
(vii) Meters and accessories and fees for certifying under the Ordinance, and cut-outs	"	168 8 49	"	168 8 49				
(viii) Other items (to be specified)	"	Nil	"	Nil				
<i>Carried forward</i>	Nil	14,992 19 10	Nil	14,992 19 10	<i>Carried forward</i> £	Nil	25,161 12 21	25,161 12 21

DR

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1949—(Contd)

CR

	Balance of expenditure at 31-12-48	Additions during year	Deductions during year	Balance of expenditure at 31-12-49		Receipts to 31-12-48	Received during year	Total receipts to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts		£ s cts	£ s cts	£ s cts
<i>Brought forward</i>	£ Nil	14,992 19 10	Nil	14,992 19 10	<i>Brought forward</i>	£ Nil	25,161 12 21	25,161 12 21
D MISCELLANEOUS								
(i) Preliminary and development expenditure (to be specified)	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition	,	,	,	,				
(iii) Buildings and other permanent works	,	,	,	,				
(iv) Tools, implements and testing apparatus	,	2 16 13		2 16 13				
(v) Furniture and fittings	,	50 14 20	,	50 14 20				
(vi) Motor vehicles	,	Nil	,	Nil				
(vii) Apparatus on hire	,		,					
(viii) Cost of licences	,	201 8 03	,	201 8 03				
(ix) Purchase of patents or patent rights	,	Nil	,	Nil				
(x) General stores	,	1,017 0 90	,	1,017 0 90				
(xi) Works under construction (unallocated)	,	7,689 1 65	,	7,689 1 65				
(xii) Other items (to be specified)	,	Nil	,	Nil				
TOTAL EXPENDITURE	£ Nil	23,954 0 01	Nil	23,954 0 01	TOTAL CAPITAL	£ Nil	25,161 12 21	25,161 12 21
						BALANCE (Credit)	£	1,207 12 20

Provision for depreciation of works is made by a debit of Nil to Revenue Account transferred to Depreciation Reserve Account (No VII)

[illegible]

	£	s	cts	£	s	cts		£	s	cts
Brought forward	£			173	12	74	Brought forward	£	1,633	12 67
C DISTRIBUTION SYSTEM										
1 Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer			92	13	36					
2 Repairs, Maintenance and Renewals	£	s	cts							
(a) Land	Nil									
(b) Buildings and other permanent works	Nil									
(c) Distributing Mains	6	7	85							
(d) Transforming Apparatus	Nil									
(e) Switchgear, cabling and miscellaneous items	Nil									
(f) Service Lines	2	15	07							
(g) Meters, accessories and cut-outs	21	8	30							
(h) Fees for re-certifying Meters and Accessories under the Ordinance	Nil									
(i) Other items (to be specified)	Nil									
			30	11	22					
3 Other Items (to be specified)										
(a) Telephone Rents			9	19	20					
						133	3	78		
D PUBLIC LAMPS										
1 Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer	Nil									
2 Renewal of Lamps, etc	Nil									
						Nil				
E GENERAL AND MANAGEMENT EXPENSES										
1 Royalties etc payable for use of patents or patent processes (to be specified)	Nil									
2 Rents payable (to be specified)	Nil									
3 Rates and Taxes (to be specified)	Nil									
4 Directors' Remuneration	Nil									
5 Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer			57	3	30					
Carried forward	£		57	3	30	306	16	52	Carried forward	£ 1,633 12 67

	£	s	cts	£	s	cts		£	s	cts		
Brought forward	£	57	3	30	306	16	52	Brought forward	£	1,633	12	67
E GENERAL AND MANAGEMENT EXPENSES—(Contd)												
6 Stationery, Printing and Advertising		8	4	66								
7 General Establishment Charges			19	67								
8 Auditors of Company		Nil										
9 Auditors appointed under provisions of licence		Nil										
10 Law Expenses		Nil										
11 Insurances, superannuation, etc		Nil										
12 Upkeep of Motor Vehicles, Transport, etc		26	3	00								
13 Medical Expenses		6	7	66								
14 Postages and Telegrams		1	18	35								
15 Bad Debts written off		Nil										
16 Interest on Consumers' deposits		Nil										
17 Other Items (to be specified)												
Repairs and Maintenance—Tools and Implements		3	11	99								
					104	8	63					
F DEPRECIATION												
1 Depreciation written off	£	s	cts									
(a) Meters and cut-outs		Nil										
(b) Apparatus on hire		Nil										
(c) Tools, implements and testing apparatus		Nil										
(d) Furniture and Fittings		Nil										
(e) Motor Vehicles		Nil										
(f) Other Items (to be specified)		Nil										
2 Transfer to Depreciation Reserve Account (No VII)		Nil										
					Nil							
TOTAL EXPENDITURE	£				411	5	15					
BALANCE CARRIED TO NET REVENUE ACCOUNT (No V)	£				1,222	7	52					
	£				1,633	12	67	£				
										1,633	12	67

No VII—NANYUKI BRANCH

DR DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1949

CR

	£ s cts		£ s cts
1 Amount applied as under		1 Balance from last Account	Nil
(a) Written off capital expenditure	Nil	2 Amount transferred from Revenue Account (No IV)	Nil
(b) Expended on renewals, but not including betterment	Nil	3 Interest on amount invested	Nil
2 Balance as per General Balance Sheet (No VIII)	Nil	(Description of investments to be specified)	
	£ Nil		£ Nil

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-48	Added during the year	Deducted during the year	Total to 31-12-49
	£ s cts	£ s cts	£ s cts	£ s cts
1 Amount written off as per Revenue Account (No IV) and deducted from Capital Expenditure	Nil	Nil	Nil	Nil
2 Amount applied from Depreciation Reserve Account (No VII)				
(a) Written off Capital Expenditure	Nil	Nil	Nil	Nil
(b) Expended on Renewals, but not including betterment	Nil	Nil	Nil	Nil
3 Balance of Depreciation Reserve Account (No VII)	Nil	Nil	Nil	Nil
	£ Nil	Nil	Nil	Nil

No VII—NANYUKI BRANCH

DR

GENERAL BALANCE SHEET AS AT 31ST DECEMBER, 1949

CR

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
1	Amount received as per Capital Account (No III)	£ s cts	1	Expenditure as per Capital Account (No III)	£ s cts
2	Sundry Creditors	25,161 12 21	2	Investments (to be specified with basis of valuation)	23,954 0 01
	(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc , to 31-12-49	Nil	3	Stores	Nil
	(b) Sundry creditors on open accounts	58 7 39		(a) Coal or other Fuel	£ s cts
				(b) General	32 6 64
				(c) Consumers' installation and repair stores	Nil
				(d) On consignment	Nil
				(e) In transit	Nil
3	Balances at credit of	58 7 39			32 6 64
	(a) Net Revenue Account (No V) Balance at 31-12-49 at Credit thereof (Working profit for year £1,222 7 52 carried to Company s Net Revenue Account No V Item 2 (g))	Nil	4	Preliminary and development expenses	Nil
	(b) General Reserve Account (VI)	Nil	5	Sundry debtors	£ s cts
	(c) Depreciation Reserve Account (No VII)	Nil		(a) For amounts paid on account of contracts in course of completion	Nil
4	Other Items (to be specified)	Nil		(b) For electrical energy supplied to 31st December, 1949	560 18 13
				(c) Other	320 4 80
			6	Other Items (to be specified)	881 2 93
			7	Cash at Bankers and in hand	Nil
					352 10 02
		£ 25,219 19 60			£ 25,219 19 60

No IX—NANYUKI BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC

Quantity purchased (in Kelvins)	Nil
Quantity Generated (in Kelvins)	Not metered
Total of Quantities purchased and generated (in Kelvins)	—
Quantity Sold	
By meter	95,571
Public Lamps	Nil
By other sales	Nil
Total sold	95,571
Quantity used on works	Not metered
Total quantity accounted for	—
Quantity not accounted for	—
Number of public lamps	—
Total maximum supply demanded (in Kilowatts)	Not metered
Total connected load (in Kilowatts)	—