



# THE OFFICIAL GAZETTE

## OF THE COLONY AND PROTECTORATE OF KENYA

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NAIROBI, 6th November, 1953

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GENERAL NOTICE No. 2386

8th August, 1953.

*The Hon. Member for Commerce and Industry, Nairobi.*

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, 1952, as set out in the accounts submitted to you.

We have examined the allocation of Common Charges as between the seven undertakings—Nairobi, Mombasa, Nakuru, Eldoret, Kisumu, Kitale and Nanyuki—and, in our opinion, these allocations are fair and may be accepted as correct.

In terms of section 45 of the Electric Power Ordinance there is no liability for 1952.

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.

Yours faithfully,

GILL AND JOHNSON,

*Chartered Accountants and Incorporated Accountants.*

## No. I—HEAD OFFICE

## THE 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, 1952

STATEMENT OF STOCK CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING  
AUTHORIZED BY THE ABOVE-MENTIONED LICENCES ON THE 31st DECEMBER, 1952

Description of Capital	Authorized by	Number of Stock Units issued	Nominal amount of Stock Unit	Called Up Per Stock Unit	Total Paid Up	Issued Not Paid Up	Remaining Unissued	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 0 00	Nil	—	—
Ordinary ..	Directors Meeting, 8-5-23 ..	200,000	1	1	200,000 0 00	Nil	—	—
Ordinary ..	Ditto, 18-10-28 ..	30,000	1	1	30,000 0 00	Nil	—	—
Ordinary ..	Ditto, 8-12-32 ..	50,000	1	1	50,000 0 00	Nil	—	—
Ordinary ..	Ditto, 25-1-34 ..	195,000	1	1	195,000 0 00	Nil	—	—
Ordinary ..	Ditto, 13-6-39 ..	211,250	1	1	211,250 0 00	Nil	—	—
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 0 00	Nil	—	—
Preference 7% Cumulative	Ditto, 8-12-32 ..	30,000	1	1	30,000 0 00	Nil	—	—
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 0 00	Nil	—	—
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 0 00	Nil	—	—
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	1,000,000 0 00	Nil	—	—
Ordinary ..	Ditto, 4-10-49 ..	1,000,000	1	1	1,000,000 0 00	Nil	—	—
Undenominated	Memorandum and Articles of Assoc. amended by General Meeting, 21-11-50	—	—	—	—	—	—	2,000,000
Ordinary ..	Directors Meeting, 19-10-51	1,000,000	1	1	1,000,000 0 00	Nil	—	—
Ordinary ..	Directors Meeting, 12-6-52	1,737,777	1	1	1,729,637 7 00*	8,139 13 00	—	—
Undenominated	Memorandum and Articles of Assoc. amended by General Meeting, 18-6-52	—	—	—	—	—	262,223	1,000,000
All Issued Shares converted to the same class of Stock Units of the same nominal value	Memorandum and Articles amended by General Meeting, 8-12-52 ..	—	—	—	—	—	—	—
		£ 6,951,110	—	—	6,942,970 7 00	8,139 13 00	548,890	7,500,000

\*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, 1952

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 Stock Capital Paid-up—See No. I .. £6,942,970 7 00

Total Loan Capital Borrowed—See No. II .. £ Nil

TOTAL CAPITAL RECEIVED .. £6,942,970 7 00

## No. III—HEAD OFFICE

DR.

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

CR.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<b>A. GENERATION</b>								
(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 ..	Nil	Nil	Nil	Nil	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 ..	Nil	Nil	Nil	Nil	Mortgage and bonds	Nil	Nil	Nil
(v) Switchgear, Cabling and miscellaneous items ..	Nil	Nil	Nil	Nil	Amounts received in anticipation of calls	Nil	Nil	Nil
(vi) Other items (to be specified) ..	Nil	Nil	Nil	Nil	Sales of patents or patent rights, etc.	Nil	Nil	Nil
<b>B. MAIN TRANSMISSION SYSTEM</b>								
(i) Land, including law charges incidental to acquisition ..	Nil	Nil	Nil	Nil	Other receipts (to be specified) ..	Nil	Nil	Nil
(ii) Buildings and other permanent works ..	Nil	Nil	Nil	Nil	Share Capital appropriated to the Head Office Accounts ..	947,188 12 62	115,504 18 80	1,062,693 11 42
(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				
<b>C. DISTRIBUTION SYSTEM</b>								
(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 ..	Nil	Nil	Nil	Nil				
(iv) Transforming Apparatus ..	Nil	Nil	Nil	Nil				
(v) Switchgear, Cabling and miscellaneous items ..	Nil	Nil	Nil	Nil				
(vi) Service Lines ..	Nil	Nil	Nil	Nil				
(vii) Meters and Accessories and fees for certifying under the Ordinance and Cut-outs ..	Nil	Nil	Nil	Nil				
(viii) Other items (to be specified) ..	Nil	Nil	Nil	Nil				
<i>Carried forward</i> ..£	Nil	Nil	Nil	Nil	<i>Carried forward</i> £	947,188 12 62	115,504 18 80	1,062,693 11 42

## No. III—HEAD OFFICE

DR.

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

CR.

	Balance of Expenditure at 31-12-51		Additions During Year		Deductions During Year		Balance of Expenditure at 31-12-52			Receipts to 31-12-51		Received During Year		Total Receipts to 31-12-52	
	£	s. cts.	£	s. cts.	£	s. cts.	£	s. cts.		£	s. cts.	£	s. cts.	£	s. cts.
<i>Brought forward</i> ..£	Nil		Nil		Nil		Nil		<i>Brought forward</i> £	947,188	12 62	115,504	18 80	1,062,693	11 42
<b>D. MISCELLANEOUS</b>															
(i) Preliminary and Development expenditure (to be specified) ..	Nil		Nil		Nil		Nil								
(ii) Land, including law charges incidental to acquisition ..	Nil		Nil		Nil		Nil								
(iii) Buildings and other permanent works ..	Nil		Nil		Nil		Nil								
(iv) Tools, Implements and Testing Apparatus ..	686	14 50	18	15 23	112	18 73	592	11 00							
(v) Furniture and Fittings ..	1,559	3 00	79	19 00	187	3 50	1,451	18 50							
(vi) Motor Vehicles ..	135	0 00	Nil		45	0 00	90	0 00							
(vii) Apparatus on hire ..	Nil		Nil		Nil		Nil								
(viii) Cost of Licences ..	Nil		Nil		Nil		Nil								
(ix) Purchase of patents or patent rights ..	Nil		Nil		Nil		Nil								
(x) General Stores ..	Nil		Nil		Nil		Nil								
(xi) Works under construction (unallocated) ..	Nil		Nil		Nil		Nil								
(xii) Other items (to be specified): Interest Charged to Capital during construction ..	42,347	0 00	78,389	0 00	Nil		120,736	0 00							
<b>TOTAL EXPENDITURE</b> .. ..£	44,727	17 50	78,487	14 23	345	2 23	122,870	9 50	<b>TOTAL CAPITAL</b> ..£	947,188	12 62	115,504	18 80	1,062,693	11 42
									<b>BALANCE</b> .. ..	..	..	<b>CREDIT</b> ..£		939,823	1 92

Provision for depreciation of works is made by a debit of £146,000 0 00 to seven Branch Revenue Accounts transferred to seven Branch Depreciation Reserve Account No. VII).

CR.

[illegible]

## No. VI—HEAD OFFICE

DR.

## GENERAL RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

CR.

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:			Nil	1. Balance from last account	225,931	6	09
2. Balance as per General Balance Sheet (No. VIII)	225,931	6	09	2. Amount transferred from Net Revenue Account (No. V)			Nil
				3. Interest on amount invested (description of investments to be specified)			Nil
	£	225,931	6 09		£	225,931	6 09

## No. VII—HEAD OFFICE

DR.

## DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

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 (description of investments to be specified)			Nil
2. Balance as per General Balance Sheet (No. VIII)			Nil				
	£		Nil		£		Nil

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during year	Deducted during year	Total to 31-12-52
1. Amount written off as per Net Revenue Account (No. V) and Deducted from Capital Expenditure	£ 1,057 2 88	£ 343 10 25	£ Nil	£ 1,400 13 13
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
	£ 1,057 2 88	£ 343 10 25	£ Nil	£ 1,400 13 13

NOTE.—Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned and only £43 8s. 02 cts. is included in the above figures.

## GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1952

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
	£	s. cts.		£	s. cts.
1. Amount received as per Capital Account (No. III) .. .. .	1,062,693	11 42	1. Expenditure as per Capital Account (No. III) .. .. .	122,870	9 50
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, 1952 .. .. .	Nil		(a) Subsidiary Companies at cost less amounts previously written off .. .. .	2,063,255	14 64
(b) Sundry Creditors on open accounts .. .. .	525,133	9 33	(b) Short Term Loans at cost .. .. .	Nil	
	525,133	9 33		2,063,255	14 64
3. Balances at credit of:			3. Stores:		
(a) Net Revenue Account (No. V) .. .. .	120,333	7 43	(a) Coal or other fuel .. .. .	Nil	
(b) General Reserve Account (No. VI) .. .. .	225,931	6 09	(b) General .. .. .	315,782	10 20
(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 .. .. .	174,806	15 22
(a) Development Reserve Account .. .. .	71,644	9 96		490,589	5 42
(b) Capital Reserve Account .. .. .	1,383,244	0 03	4. Preliminary and Development Expenses .. .. .	42,725	15 30
(c) Reserve for Leave Pay and Passages .. .. .	1,360	10 88			
(d) Reserve for Superannuation Scheme .. .. .	6,646	7 29	5. Sundry Debtors:		
(e) Reserve for Final Dividend on Ordinary Shares, 1952 .. .. .	150,249	14 33	(a) For amounts paid on account of contracts in course of completion .. .. .	Nil	
			(b) For electrical energy supplied to 31st December, 1952 .. .. .	Nil	
			(c) Other Debtors:		
			(i) Sundries .. .. .	121,628	13 71
			(ii) Advances to Subsidiary and Sub/Subsidiary companies .. .. .	597,226	19 27
				718,855	12 98
			6. Other items (to be specified) .. .. .	Nil	
			7. Cash at Bankers and in hand .. .. .	108,939	18 92
	£3,547,236	16 76		£3,547,236	16 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, 1952, 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.*

NAIROBI, 8th August, 1953.

A. J. DON SMALL,  
*Director of Company.*

GEORGE C. REED,  
*Secretary.*

8th August, 1953.

No. III—NAIROBI BRANCH

DR.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

CR.

	Balance of Expenditure at 31-12-51		Additions During Year		Deductions During Year		Balance of Expenditure at 31-12-52			Receipts to 31-12-51		Received During Year		Total Receipts to 31-12-52	
	£	s. cts.	£	s. cts.	£	s. cts.	£	s. cts.		£	s. cts.	£	s. cts.	£	s. cts.
<b>A. GENERATION</b>															
(i) Land, including law charges incidental to acquisition .. ..	22,379	19 42	1,253	9 00	Nil		23,633	8 42	Ordinary Shares of Sh..... ..	Nil		Nil		Nil	
(ii) Buildings and other permanent works .. ..	76,208	3 17	21,194	0 24	Nil		97,402	3 41							
(iii) Hydraulic Works .. ..	35,899	0 03	Nil		Nil		35,899	0 03	Preference Shares of Sh..... ..	Nil		Nil		Nil	
(iv) Plant, Machinery and Machine Foundations .. ..	505,963	17 14	211,290	0 38	7,750	9 42	709,503	8 10	Debenture Stock ..	Nil		Nil		Nil	
(v) Switchgear, Cabling and miscellaneous items .. ..	62,612	5 16	14,287	7 89	Nil		76,899	13 05	Mortgage and bonds	Nil		Nil		Nil	
(vi) Other items (to be specified):									Amounts received in anticipation of calls	Nil		Nil		Nil	
(a) Fencing and Trolley Line ..	3,785	6 00	Nil		Nil		3,785	6 00							
(b) Works under construction ..	1,151,743	1 55	607,547	13 19	Nil		1,759,290	14 74	Sales of patents or patent rights, etc.	Nil		Nil		Nil	
(c) Bore-holes .. ..	3,313	14 30	Nil		Nil		3,313	14 30	Other receipts (to be specified) .. ..	Nil		Nil		Nil	
<b>B. MAIN TRANSMISSION SYSTEM</b>															
(i) Land, including law charges incidental to acquisition .. ..	906	14 00	Nil		Nil		906	14 00	Share Capital appropriated to the Nairobi Undertaking .. ..	2,960,191	13 15	1,473,767	2 09	4,433,958	15 24
(ii) Buildings and other permanent works .. ..	1,789	5 43	97	12 12	Nil		1,886	17 55							
(iii) Main Transmission Lines .. ..	148,546	13 95	3,545	8 85	Nil		152,092	2 80							
(iv) Transforming Apparatus .. ..	32,243	16 76	429	17 79	Nil		32,673	14 55							
(v) Switchgear, Cabling and miscellaneous items .. ..	16,749	17 69	Nil		Nil		16,749	17 69							
(vi) Other items (to be specified) ..	Nil		Nil		Nil		Nil								
<b>C. DISTRIBUTION SYSTEM</b>															
(i) Land, including law charges incidental to acquisition .. ..	2,529	16 25	1,861	15 00	954	0 00	3,437	11 25							
(ii) Buildings and other permanent works .. ..	25,451	9 45	179	4 83	Nil		25,630	14 28							
(iii) Distributing Mains .. ..	402,040	7 53	62,075	19 15	Nil		464,116	6 68							
(iv) Transforming Apparatus .. ..	171,005	12 05	34,366	18 97	Nil		205,372	11 02							
(v) Switchgear, Cabling and miscellaneous items .. ..	39,490	1 21	4,986	16 50	Nil		44,476	17 71							
(vi) Service Lines .. ..	26,237	8 78	4,299	19 72	Nil		30,537	8 50							
(vii) Meters and Accessories and fees for certifying under the Ordinance and Cut-outs .. ..	65,821	7 18	13,790	17 91	Nil		79,612	5 09							
(viii) Other items (to be specified):															
Plant and Machinery .. ..	299	17 82	433	8 00	Nil		733	5 82							
<i>Carried forward</i> .. ..	£2,795,017	14 87	981,640	9 54	8,704	9 42	3,767,953	14 99	<i>Carried forward</i> .. ..	£2,960,191	13 15	1,473,767	2 09	4,433,958	15 24



No. III—NAIROBI BRANCH

DR.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)

CR.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i> .. ..	£ 2,795,017 14 87	981,640 9 54	8,704 9 42	3,767,953 14 99	<i>Brought forward</i> ..	£ 2,960,191 13 15	1,473,767 2 09	4,433,958 15 24
<b>D. MISCELLANEOUS</b>								
(i) Preliminary and Development expenditure (to be specified): Tana River Scheme (Wanjii) ..	6,092 7 57	Nil	1,128 18 24	4,963 9 33				
(ii) Land, including law charges incidental to acquisition .. ..	600 0 00	Nil	Nil	600 0 00				
(iii) Buildings and other permanent works	10,809 13 42	3,078 14 40	Nil	13,888 7 82				
(iv) Tools, Implements and Testing Apparatus .. ..	9,809 19 00	8,227 0 98	2,207 6 98	15,829 13 00				
(v) Furniture and Fittings .. ..	20,741 6 00	7,494 15 97	2,464 11 97	25,771 10 00				
(vi) Motor Vehicles .. ..	24,376 16 02	12,556 5 42	9,957 12 05	26,975 9 39				
(vii) Apparatus on hire .. ..	3,620 0 00	1,153 12 52	1,022 18 52	9,750 14 00				
(viii) Cost of Licences .. ..	3,935 13 01	254 11 00	Nil	4,190 4 01				
(ix) Purchase of patents or patent rights	Nil	Nil	Nil	Nil				
(x) General Stores .. ..	184,154 14 50	124,907 4 98	Nil	309,061 19 48				
(xi) Works under construction (un-allocated) .. ..	277,406 17 93	391,094 11 93	Nil	668,501 9 86				
(xii) Other items (to be specified): (a) Pole Impregnating Plant ..	Nil	14,832 13 10	Nil	14,832 13 10				
<b>TOTAL EXPENDITURE</b> .. ..	£ 3,342,565 2 32	1,545,239 19 84	25,485 17 18	4,862,319 4 98	<b>TOTAL CAPITAL</b> ..	£ 2,960,191 13 15	1,473,767 2 09	4,433,958 15 24
<b>BALANCE</b> .. ..			<b>DEBIT</b> £	428,360 9 74				

Provision for depreciation of works is made by a debit of £93,204 19 00 to Revenue Account transferred to Depreciation Reserve Account (No. VII).



## No. IV—NAIROBI BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

CR.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> .. ..	£	69,589	16 82	349,201	16 52		<i>Brought forward</i> .. ..	£	731,838	7 45
<b>C. DISTRIBUTION SYSTEM—(Contd.)</b>										
2. Repairs, Maintenance and Renewals:	£	s.	cts.							
(a) Land .. ..	1	8	02							
(b) Buildings and other permanent works .. ..	182	14	12							
(c) Distributing Mains .. ..	6,655	16	34							
(d) Transforming Apparatus .. ..	2,281	4	55							
(e) Switchgear, Cabling and miscellaneous items .. ..	190	18	93							
(f) Service Lines .. ..	2,087	0	10							
(g) Meters, Accessories and Cut-outs .. ..	2,976	13	85							
(h) Fees for re-certifying Meters and Accessories under the Ordinance .. ..	Nil									
(i) Other items (to be specified): Workshop plant and machinery .. ..	217	18	10							
				14,593	14	01				
3. Other items (to be specified): Telephone Rent .. ..				414	4	01				
							84,597	14	84	
<b>D. PUBLIC LAMPS</b>										
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer .. ..				1,052	0	94				
2. Renewal of Lamps, etc. .. ..				1,827	16	97				
							2,879	17	91	
<b>E. GENERAL AND MANAGEMENT EXPENSES</b>										
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 .. ..	2,688	0	00							
(b) Land Office .. ..	1,754	17	92							
(c) Proportion of Head Office Rent .. ..	1,157	9	72							
				5,600	7	64				
3. Rates and Taxes (to be specified):	£	s.	cts.							
(a) Municipal Rates .. ..	343	12	29							
(b) Business Licence .. ..	18	15	00							
(c) Income Tax .. ..	Nil									
				362	7	29				
4. Directors' Remuneration .. ..				3,678	1	24				
<i>Carried forward</i> .. ..	£	9,640	16 17	436,679	9 27		<i>Carried forward</i> .. ..	£	731,838	7 45

## No. IV—NAIROBI BRANCH

Dr.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

Cr.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
Brought forward .. £	9,640	16	17	436,679	9	27	Brought forward .. £	731,838	7	45
E. GENERAL AND MANAGEMENT EXPENSES—(Contd.)										
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	40,985	10	89							
6. Stationery, Printing and Advertising ..	8,447	5	18							
7. General Establishment charges ..	1,413	16	44							
8. Auditors of Company ..	1,848	17	43							
9. Auditors appointed under provisions of licence ..	35	0	00							
10. Law Expenses ..	802	4	46							
11. Insurances, Superannuation, etc. ..	3,176	4	69							
12. Upkeep of Motor Vehicles, Transport, etc. ..	23,450	10	56							
13. Medical Expenses ..	2,482	6	18							
14. Postages and Telegrams ..	4,959	8	04							
15. Bad Debts, written off ..	42	1	91							
16. Interest on Consumers' deposits ..	Nil									
17. Other items (to be specified):	£	s.	cts.							
(a) Bank Charges ..	19	11	39							
(b) Repairs and Maintenance:										
Land ..	32	10	00							
Buildings ..	3,025	1	07							
Tools, Implements and Testing Apparatus ..	2,140	18	52							
Furniture and Fittings ..	1,125	16	95							
Fencing and Trolley Line ..	Nil									
(c) Breakages and Losses ..	356	8	07							
	6,700	6	00							
				103,984	7	95				
F. DEPRECIATION										
1. Depreciation written off	£	s.	cts.							
(a) Meters and Cut-outs ..	Nil									
(b) Apparatus on hire ..	1,022	18	52							
(c) Tools, Implements and Testing Apparatus ..	2,207	6	98							
(d) Furniture and Fittings ..	2,464	11	97							
(e) Motor Vehicles ..	Nil									
(f) Other items (to be specified) ..	Nil									
	5,694	17	47							
2. Transfer to Depreciation Reserve Account (No. VII) ..	93,204	19	00							
				98,899	16	47				
TOTAL EXPENDITURE ..	£	639,563	13 69							
BALANCE CARRIED TO NET REVENUE ACCOUNT (No. V)	£	92,274	13 76							
	£	731,838	7 45							
								£	731,838	7 45

No. VII—NAIROBI BRANCH

DR.

DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952

CR.

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:				1. Balance from last account	522,163	9	88
(a) Written off Capital Expenditure .. .. .	7,160	10	79	2. Amount transferred from Revenue Account (No. IV) .. .. .	93,204	19	00
(b) Expended on Renewals but not including betterment .. .. .		Nil		3. Interest on amount invested (description of investments to be specified)			Nil
2. Balance as per General Balance Sheet (No. VIII) .. .. .	608,207	18	09				
	£ 615,368	8	88		£ 615,368	8	88

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during the year	Deducted during the year	Total to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Net Revenue Account (No. V) and deducted from Capital Expenditure .. .. .	62,009 9 56	5,694 17 47	Nil	67,704 7 03
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure .. .. .	45,510 17 39	7,160 10 79	Nil	52,671 8 18
(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) .. .. .	522,163 9 88	93,204 19 00	7,160 10 79	608,207 18 09
	£ 630,967 7 94	106,060 7 26	7,160 10 79	729,867 4 41

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, 1952

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
1. Amount received as per Capital Account (No. III) .. .. .	£ .. ..	£ s. cts. 4,433,958 15 24	1. Expenditure as per Capital Account (No. III) .. .. .	£ .. ..	£ s. cts. 4,862,319 4 98
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, 1952 .. .. .	Nil		3. Stores: .. .. .	£ s. cts.	
(b) Sundry Creditors on open accounts .. .. .	68,066 9 59	68,066 9 59	(a) Coal or other fuel .. .. .	26,868 15 61	
			(b) General .. .. .	Nil	
			(c) Consumers' installation and repair stores .. .. .	Nil	
			(d) On consignment .. .. .	5,227 14 23	
			(e) In transit .. .. .	Nil	
3. Balance at credit of: .. .. .			4. Preliminary and Development Expenses .. .. .	£ .. ..	32,096 9 84
(a) Net Revenue Account (No. V) Balance at 31-12-52 at credit thereof (Working Profit for year £92,274 13 76) carried to Company's Net Revenue Account No. V Item 2 (a) .. .. .		Nil	5. Sundry Debtors: .. .. .	£ s. cts.	Nil
(b) General Reserve Account (No. VI) .. .. .		Nil	(a) For amounts paid on account of contracts in course of completion .. .. .	Nil	
(c) Depreciation Reserve Account (No. VII) .. .. .		608,207 18 09	(b) For electrical energy supplied to 31st December, 1952 .. .. .	143,344 5 33	
4. Other Items (to be specified): .. .. .			(c) Other .. .. .	65,066 5 32	
(a) Consumers' Deposits .. .. .		216 14 70	6. Other items (to be specified): .. .. .		
(b) Reserve for Bad and Doubtful Debts .. .. .		4,550 0 00	Insurances unexpired .. .. .		100 8 37
(c) Reserve for dismantling military lines .. .. .		1,293 19 30	7. Cash at Bankers and in hand .. .. .		13,367 3 08
		£ 5,116,293 16 92			£ 5,116,293 16 92

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC.

Quantity purchased (in Kelvins) .. .. .	Nil
Quantity generated (in Kelvins) .. .. .	104,024,450
Total of Quantities purchased and generated (in Kelvins) .. .. .	104,024,450
QUANTITY SOLD: .. .. .	
By Meter .. .. .	81,406,188
Public Lamps .. .. .	958,746
By Other Sales .. .. .	Nil
Total Sold .. .. .	82,364,934
Quantity used on Works .. .. .	1,414,492
Total Quantity accounted for .. .. .	83,779,426
Quantity not accounted for .. .. .	20,245,024
Number of Public Lamps .. .. .	2,240
Total Maximum supply demanded (in Kilowatts) .. .. .	20,910
Total Connected Load (in Kilowatts) .. .. .	80,001

## No. III—MOMBASA BRANCH

DR.

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

CR.

	Balance of Expenditure at 31-12-51		Additions During Year		Deductions During Year		Balance of Expenditure at 31-12-52			Receipts to 31-12-51		Received During Year		Total Receipts to 31-12-52								
	£	s. cts.	£	s. cts.	£	s. cts.	£	s. cts.		£	s. cts.	£	s. cts.	£	s. cts.							
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 .. ..	52,352	19 21	836	10 78	Nil		53,189	9 99														
(iii) Hydraulic Works .. ..	Nil		Nil		Nil		Nil															
(iv) Plant, Machinery and Machine Foundations .. ..	173,140	8 77	41,521	12 01	Nil		214,662	0 78	Preference Shares of Sh..... ..	Nil		Nil		Nil								
(v) Switchgear, Cabling and miscellaneous items .. ..	39,020	10 03	254	19 93	73	10 00	39,201	19 96	Debenture Stock ..	Nil		Nil		Nil								
(vi) Other items (to be specified): Railway Siding .. ..	212	15 26	Nil		Nil		212	15 26	Mortgage and bonds	Nil		Nil		Nil								
B. MAIN TRANSMISSION SYSTEM																						
(i) Land, including law charges incidental to acquisition .. ..	269	18 60	Nil		Nil		269	18 60	Amounts received in anticipation of calls	Nil		Nil		Nil								
(ii) Buildings and other permanent works .. ..	405	11 71	Nil		Nil		405	11 71	Sales of patents or patent rights, etc.	Nil	Nil	Nil										
(iii) Main Transmission Lines .. ..	109,251	2 47	Nil		Nil		109,251	2 47														
(iv) Transforming Apparatus .. ..	Nil		Nil		Nil		Nil															
(v) Switchgear, Cabling and miscellaneous items .. ..	12,875	9 71	Nil		Nil		12,875	9 71	Other receipts (to be specified) .. ..	Nil		Nil		Nil								
(vi) Other items (to be specified) .. ..	Nil		Nil		Nil		Nil		Share Capital appropriated to the Mombasa Undertaking .. ..	536,637 14 21	35,410 14 10	572,048 8 31										
C. DISTRIBUTION SYSTEM																						
(i) Land, including law charges incidental to acquisition .. ..	Nil		Nil		Nil		Nil															
(ii) Buildings and other permanent works .. ..	5,073	0 90	3,555	14 54	Nil		8,628	15 44														
(iii) Distributing Mains .. ..	73,845	16 85	10,229	10 75	Nil		84,075	7 60														
(iv) Transforming Apparatus .. ..	25,596	9 49	4,898	1 83	Nil		30,494	11 32														
(v) Switchgear, Cabling and miscellaneous items .. ..	14,872	12 19	5,991	1 71	Nil		20,863	13 90														
(vi) Service Lines .. ..	8,824	14 03	1,878	3 74	Nil		10,702	17 77														
(vii) Meters and Accessories and fees for certifying under the Ordinance and Cut-outs .. ..	24,143	15 84	6,849	17 26	Nil		30,993	13 10														
(viii) Other items (to be specified) .. ..	Nil		Nil		Nil		Nil															
Carried forward .. ..	£ 543,525	5 65	76,015	12 55	73	10 00	619,467	8 20	Carried forward .. ..	£ 536,637	14 21	35,410	14 10	572,048	8 31							

## No. III—MOMBASA BRANCH

DR.

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)

CR.

	Balance of Expenditure at 31-12-51		Additions During Year		Deductions During Year		Balance of Expenditure at 31-12-52			Receipts to 31-12-51		Received During Year		Total Receipts to 31-12-52	
	£	s. cts.	£	s. cts.	£	s. cts.	£	s. cts.		£	s. cts.	£	s. cts.	£	s. cts.
<i>Brought forward</i> ... ..	£	543,525 5 65	76,015 12 55		73 10 00		619,467 8 20		<i>Brought forward</i> ... ..	£	536,637 14 21	35,410 14 10		572,048 8 31	
<b>D. MISCELLANEOUS</b>															
(i) Preliminary and Development expenditure (to be specified) ..	Nil		Nil		Nil		Nil								
(ii) Land, including law charges incidental to acquisition .. ..	250 0 00		30 5 00		Nil		280 5 00								
(iii) Buildings and other permanent works .. ..	19,165 16 08		8,460 5 38		Nil		27,626 1 46								
(iv) Tools, Implements and Testing Apparatus .. ..	1,582 16 00		409 13 73		343 7 73		1,649 2 00								
(v) Furniture and Fittings .. ..	1,914 10 00		607 16 66		335 8 66		2,186 18 00								
(vi) Motor Vehicles .. ..	3,025 0 00		130 0 00		980 0 00		2,175 0 00								
(vii) Apparatus on hire .. ..	1,750 0 00		1,944 13 83		371 3 83		3,323 10 00								
(viii) Cost of Licences .. ..	517 8 38		Nil		Nil		517 8 38								
(ix) Purchase of patents or patent rights .. ..	Nil		Nil		Nil		Nil								
(x) General Stores .. ..	28,248 12 61		11,304 14 29		Nil		39,553 6 90								
(xi) Works under construction (unallocated) .. ..	54,017 0 54		9,424 8 83		41,891 17 59		21,549 11 78								
(xii) Other items (to be specified): Temporary Camp Buildings ..	250 0 00		Nil		150 0 00		100 0 00								
<b>TOTAL EXPENDITURE</b> .. ..	£	654,246 9 26	108,327 10 27		44,145 7 81		718,428 11 72		<b>TOTAL CAPITAL</b> .. ..	£	536,637 14 21	35,410 14 10		572,048 8 31	
<b>BALANCE</b> .. ..					<b>DEBIT</b> .. ..	£	146,380 3 41								

Provision for depreciation of works is made by debit of £27,912 7 00 to Revenue Account transferred to Depreciation Reserve Account (No. VII).



## Cr.

17

No. IV—MOMBASA BRANCH

DR. REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.) CR.

		£	s.	cts.	£	s.	cts.		£	s.	cts.		
	Brought forward	..£	20,292	10	79	85,073	10	17	Brought forward	..£	226,453	4	09
C. DISTRIBUTION SYSTEM—(Contd.)													
2. Repairs, Maintenance and Renewals:	£	s.	cts.										
(a) Land	Nil												
(b) Buildings and other permanent works	1,553	19	32										
(c) Distributing Mains	3,485	12	40										
(d) Transforming Apparatus	224	16	00										
(e) Switchgear, Cabling and miscellaneous items	200	8	79										
(f) Service Lines	2,125	1	00										
(g) Meters, Accessories and Cut-outs	573	4	50										
(h) Fees for re-certifying Meters and Accessories under the Ordinance	Nil												
(i) Other items (to be specified)	Nil			8,163	2	01							
3. Other items (to be specified):				535	11	01							
Telephone Rent							28,991	3	81				
D. PUBLIC LAMPS													
1. Proportion of Salaries, Wages and Gratuities, as certified by the Managing Director, Chairman or Engineer				547	15	58							
2. Renewal of Lamps, etc.				187	10	88							
							735	6	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	1,121	6	21										
(b) Land Office	644	1	52										
(c) Proportion of Head Office Rent	352	5	58										
				2,117	13	31							
3. Rates and Taxes (to be specified):	£	s.	cts.										
(a) Municipal Rates	524	12	68										
(b) Business Licence	18	15	00										
(c) Income Tax	Nil												
				543	7	68							
4. Directors' Remuneration				1,119	8	24							
Carried forward	..£	3,780	9	23	114,800	0	44		Carried forward	..£	226,453	4	09

## No. IV—MOMBASA BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)

CR.

	£	s. cts.	£	s. cts.		£	s. cts.
<i>Brought forward</i> .. £	3,780	9 23	114,800	0 44	<i>Brought forward</i> .. £	226,453	4 09
<b>E. GENERAL AND MANAGEMENT EXPENSES—(Contd.)</b>							
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	19,219	9 50					
6. Stationery, Printing and Advertising .. ..	1,877	15 99					
7. General Establishment charges .. ..	418	19 18					
8. Auditors of Company .. ..	557	7 06					
9. Auditors appointed under provisions of licence ..	16	0 00					
10. Law Expenses .. ..	149	12 63					
11. Insurances, Superannuation, etc. .. ..	987	12 82					
12. Upkeep of Motor Vehicles, Transport, etc. ..	4,839	15 05					
13. Medical Expenses .. ..	782	13 12					
14. Postages and Telegrams .. ..	994	17 83					
15. Bad Debts, written off .. ..	43	14 22					
16. Interest on Consumers' deposits .. ..	Nil						
17. Other items (to be specified): .. ..	£	s. cts.					
(a) Bank Charges .. ..	5	19 12					
(b) Repairs and Maintenance:							
Land .. ..	Nil						
Buildings .. ..	232	19 51					
Tools, Implements and Testing Apparatus .. ..	430	0 53					
Furniture and Fittings .. ..	344	19 02					
Fencing and Trolley Line .. ..	Nil						
	1,013	18 18					
			34 682	4 81			
<b>F. DEPRECIATION</b>							
1. Depreciation written off:	£	s. cts.					
(a) Meters and Cut-outs .. ..	Nil						
(b) Apparatus on hire .. ..	371	3 83					
(c) Tools, Implements and Testing Apparatus .. ..	343	7 73					
(d) Furniture and Fittings .. ..	335	8 66					
(e) Motor Vehicles .. ..	Nil						
(f) Other items (to be specified):							
Temporary Buildings Moam Line .. ..	150	0 00					
	1,200	0 22					
2. Transfer to Depreciation Reserve Account (No. VII) ..	27,912	7 00					
			29,112	7 22			
TOTAL EXPENDITURE .. ..	£		178,594	12 47			
BALANCE CARRIED TO NET REVENUE ACCOUNT (No. V) ..	£		47,858	11 62			
			£	226,453	4 09		
					£	226,453	4 09

No. VII—MOMBASA BRANCH

DR.

DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31<sup>ST</sup> DECEMBER, 1952

CR.

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:				1. Balance from last account .. .. .	144,062	7	73
(a) Written off capital expenditure .. .. .	259	1	90	2. Amount transferred from Revenue Account (No. IV) .. .. .	27,912	7	00
(b) Expended on renewals but not including betterment .. .. .			Nil	3. Interest on amount invested (description of investments to be specified)			Nil
2. Balance as per General Balance Sheet (No. VIII) .. .. .	171,715	12	83				
	£	171,974	14 73		£	171,974	14 73

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during the year	Deducted during the year	Total to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Net Revenue Account (No. V) and deducted from Capital Expenditure .. .. .	20,267 8 57	1,200 0 22	Nil	21,467 8 79
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure .. .. .	25,583 10 63	259 1 90	Nil	25,842 12 53
(b) Expended on Renewals, but not including betterment .. .. .	Nil	Nil	Nil	Nil
3. Balance of Depreciation Reserve Account (No. VII) .. .. .	144,052 7 73	27,912 7 00	259 1 90	171,715 12 83
	£ 189,913 6 93	29,371 9 12	259 1 90	219,025 14 15

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—MOMBASA BRANCH

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1952

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) .. .. .		
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc., to 31st December, 1952 .. .. .	Nil		3. Stores:	£	s. cts.
(b) Sundry Creditors on open accounts .. .. .	7,274	15 87	(a) Coal or other fuel .. .. .	4,323	5 80
		7,274 15 87	(b) General .. .. .	Nil	
3. Balance at credit of:			(c) Consumers' installation and repair stores .. .. .	Nil	
(a) Net Revenue Account (No. V) Balance at 31-12-52 at credit thereof (Working Profit for year £47,858 11 62) carried to Company's Net Revenue Account No. V, Item 2 (b) .. .. .	Nil		(d) On consignment .. .. .	1,925	8 59
(b) General Reserve Account (No. VI) .. .. .	Nil		(e) In transit .. .. .	Nil	
(c) Depreciation Reserve Account (No. VII) .. .. .	171,715	12 83	4. Preliminary and Development Expenses .. .. .		
4. Other items (to be specified):			5. Sundry Debtors:	£	s. cts.
(a) Consumers' Deposits .. .. .	321	10 63	(a) For amounts paid on account of contracts in course of completion .. .. .	Nil	
(b) Reserve for Bad and Doubtful Debts .. .. .	450	0 00	(b) For electrical energy supplied to 31st December, 1952 .. .. .	21,783	15 13
(c) Reserve for Leave Pay and Passages .. .. .	4,360	12 00	(c) Other .. .. .	5,170	6 00
			6. Other items (to be specified):		
			Insurances, etc., unexpired .. .. .		19 12 40
			7. Cash at Bankers and in hand .. .. .		4,520 0 00
	£	756,170 19 64			
				£	756,170 19 64

No. IX—MOMBASA BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC.

Quantity purchased (in Kelvins) .. .. .	12,144,885
Quantity generated (in Kelvins) .. .. .	8,097,405
Total of Quantities purchased and generated (in Kelvins) .. .. .	20,242,290
QUANTITY SOLD:	
By Meter .. .. .	18,182,993
Public Lamps .. .. .	168,075
By Other Sales .. .. .	Nil
Total Sold .. .. .	18,351,068
Quantity used on Works .. .. .	243,400
Total Quantity accounted for .. .. .	18,594,468
Quantity not accounted for .. .. .	1,647,822
Number of Public Lamps .. .. .	504
Total Maximum supply demanded (in Kilowatts) .. .. .	4,650
Total Connected Load (in Kilowatts) .. .. .	24,276

## No. III—NAKURU BRANCH

DR.

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952

CR.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<b>A. GENERATION</b>								
(i) Land, including law charges incidental to acquisition .. ..	2,200 17 50	500 0 00	Nil	2,700 17 50	Ordinary Shares of Sh..... ..	Nil	Nil	Nil
(ii) Buildings and other permanent works .. ..	6,440 16 90	24,649 1 58	500 0 00	30,589 18 48				
(iii) Hydraulic Works .. ..	Nil	Nil	Nil	Nil	Preference Shares of Sh..... ..	Nil	Nil	Nil
(iv) Plant, Machinery and Machine Foundations .. ..	46,014 0 27	134,877 9 91	8,644 8 55	172,247 1 63	Debenture Stock ..	Nil	Nil	Nil
(v) Switchgear, Cabling and miscellaneous items .. ..	2,985 6 38	14,172 16 39	Nil	17,158 2 77	Mortgage and bonds	Nil	Nil	Nil
(vi) Other items (to be specified):					Amounts received in anticipation of calls	Nil	Nil	Nil
(a) Railway Siding .. ..	243 7 75	Nil	Nil	243 7 75	Sales of patents or patent rights, etc.	Nil	Nil	Nil
(b) Bore-hole .. ..	1,028 7 15	9 0 75	Nil	1,037 7 90	Other receipts (to be specified) .. ..	Nil	Nil	Nil
<b>B. MAIN TRANSMISSION SYSTEM</b>								
(i) Land, including law charges incidental to acquisition .. ..	Nil	Nil	Nil	Nil	Share Capital appropriated to the Nakuru Undertaking .. ..	235,330 17 35	79,181 5 55	314,512 2 90
(ii) Buildings and other permanent works .. ..	Nil	Nil	Nil	Nil				
(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				
<b>C. DISTRIBUTION SYSTEM</b>								
(i) Land, including law charges incidental to acquisition .. ..	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works .. ..	111 4 05	Nil	Nil	111 4 05				
(iii) Distributing Mains .. ..	40,146 3 07	11,270 16 73	Nil	51,416 19 80				
(iv) Transforming Apparatus .. ..	15,931 2 75	1,398 15 90	Nil	17,329 18 65				
(v) Switchgear, Cabling and miscellaneous items .. ..	255 12 70	713 10 97	Nil	969 3 67				
(vi) Service Lines .. ..	1,194 19 35	7 11 03	Nil	1,202 10 38				
(vii) Meters and Accessories and fees for certifying under the Ordinance and Cut-outs .. ..	5,467 16 02	1,126 6 12	Nil	6,594 2 14				
(viii) Other items (to be specified) ..	Nil	Nil	Nil	Nil				
<i>Carried forward</i> .. .. £	122,019 13 89	188,725 9 38	9,144 8 55	301,600 14 72	<i>Carried forward</i> .. £	235,330 17 35	79,181 5 55	314,512 2 90

## No. III—NAKURU BRANCH

DR.

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)

CR.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i> .. .. £	122,019 13 89	188,725 9 38	9,144 8 55	301,600 14 72	<i>Brought forward</i> .. £	235,330 17 35	79,181 5 55	314,512 2 90
<b>D. MISCELLANEOUS</b>								
(i) Preliminary and Development expenditure (to be specified) ..	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition ..	Nil	Nil	Nil	Nil				
(iii) Buildings and other permanent works ..	1,819 18 37	Nil	Nil	1,819 18 37				
(iv) Tools, Implements and Testing Apparatus .. ..	396 19 00	95 0 12	78 9 72	413 9 40				
(v) Furniture and Fittings .. ..	1,030 5 00	128 6 93	177 0 93	981 11 00				
(vi) Motor Vehicles .. ..	1,575 0 00	469 2 00	594 2 00	1,450 0 00				
(vii) Apparatus on hire .. ..	505 11 00	313 16 60	58 7 31	761 0 29				
(viii) Cost of Licences .. ..	226 15 64	203 12 00	Nil	430 7 64				
(ix) Purchase of patents or patent rights ..	Nil	Nil	Nil	Nil				
(x) General Stores .. ..	13,442 16 02	8,463 18 88	Nil	21,906 14 90				
(xi) Works under construction (unallocated) .. ..	111,814 10 71	Nil	108,976 9 36	2,838 1 35				
(xii) Other items (to be specified) ..	Nil	Nil	Nil	Nil				
<b>TOTAL EXPENDITURE</b> .. £	<b>252,831 9 63</b>	<b>198,399 5 91</b>	<b>119,028 17 87</b>	<b>332,201 17 67</b>	<b>TOTAL CAPITAL</b> .. £	<b>235,330 17 35</b>	<b>79,181 5 55</b>	<b>314,512 2 90</b>
<b>BALANCE</b> .. ..	.. ..	.. ..	<b>DEBIT</b> .. £	<b>17,689 14 77</b>				

Provision for depreciation of works is made by debit of £7,519 18 00 to Revenue Account transferred to Depreciation Reserve Account (No. VII).

## No. IV—NAKURU BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

CR.

		£ s. cts.		£ s. cts.
<b>A. GENERATION</b>		£ s. cts.		£ 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 ..		25,389 6 16	1. Sale of Electrical Energy:	
2. Oil, Waste, Water and Engine Room Stores ..		1,604 10 50	(a) By Meter at 27·20 cents per kelvin (average)	57,260 17 18
3. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..		5,670 4 71	(b) By Public Lighting at 41·17 cents per kelvin (average) .. .. .	396 5 00
4. Repairs, Maintenance and Renewals: £ s. cts.			(c) By other sales .. .. .	Nil
(a) Land .. .. .	6 4 90			
(b) Buildings and other permanent works .. .. .	137 2 74		2. Rental of Meters and Accessories .. .. .	57,657 2 18
(c) Hydraulic Works .. .. .	Nil		3. Hire of Apparatus on consumers' premises, less expenses ..	1,688 13 00
(d) Plant, Machinery and Machine Foundations .. .. .	666 16 91		4. Sale of Apparatus, less expenses .. .. .	41 8 40
(e) Switchgear, Cabling and miscellaneous items .. .. .	51 3 67		5. Installation and Repair Work, less expenses .. .. .	159 14 96
			6. Maintenance of Public Lamps .. .. .	1,470 0 90
			7. Royalties, Licences, etc. .. .. .	Nil
5. Other items (to be specified) .. .. .		861 8 22	8. Rents receivable .. .. .	Nil
6. Energy purchased in bulk:		Nil	9. Other items (to be specified) .. .. .	Nil
(a) From bulk supply licensee .. .. .		Nil		
(b) From local generating licensee .. .. .		Nil		
		33,525 9 59		
<b>B. MAIN TRANSMISSION SYSTEM</b>				
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			
		Nil		
3. Other items (to be specified) .. .. .		Nil		
<b>C. DISTRIBUTION SYSTEM</b>				
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..		2,546 2 27		
Carried forward ..£	2,546 2 27	33,525 9 59	Carried forward ..£	61,016 19 44



## No. IV—NAKURU BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)

CR.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> ...£	2,546	2	27	33,525	9	59	<i>Brought forward</i> ...£	61,016	19	44
<b>C. DISTRIBUTION SYSTEM—(Contd.)</b>										
2. Repairs, Maintenance and Renewals:	£	s.	cts.							
(a) Land .. .. .	Nil									
(b) Buildings and other permanent works .. .. .	1	18	45							
(c) Distributing Mains .. .. .	528	19	13							
(d) Transforming Apparatus .. .. .	304	16	14							
(e) Switchgear, Cabling and miscellaneous items .. .. .	55	9	98							
(f) Service Lines .. .. .	89	5	89							
(g) Meters, Accessories and Cut outs .. .. .	55	4	32							
(h) Fees for re-certifying Meters and Accessories under the Ordinance .. .. .	Nil									
(i) Other items (to be specified) .. .. .	Nil									
				1,035	13	91				
3. Other items (to be specified):										
Telephone Rent .. .. .				68	1	50				
							3,649	17	68	
<b>D. PUBLIC LAMPS</b>										
1. Proportion of Salaries, wages and Gratuities, as certified by the Managing Director, Chairman or Engineer .. .. .	Nil									
2. Renewal of Lamps, etc. .. .. .	Nil									
							Nil			
<b>E. GENERAL AND MANAGEMENT EXPENSES</b>										
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 .. .. .	336	0	00							
(b) Land Office .. .. .	198	0	00							
(c) Proportion of Head Office Rent .. .. .	67	2	02							
				601	2	02				
3. Rates and Taxes (to be specified):	£	s.	cts.							
(a) Municipal Rates .. .. .	63	0	00							
(b) Business Licence .. .. .	18	15	00							
(c) Income Tax .. .. .	Nil									
				81	15	00				
4. Directors' Remuneration .. .. .				213	4	45				
<i>Carried forward</i> ...£	896	1	47	37,175	7	27	<i>Carried forward</i> ...£	61,016	19	44

## No. IV—NAKURU BRANCH

## DR. REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

Cr.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> ..£	896	1	47	37,175	7	27	<i>Brought forward</i> ..£	61,016	19	44
<b>E. GENERAL AND MANAGEMENT EXPENSES—(Contd.)</b>										
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	2,830	2	44							
6. Stationery, Printing and Advertising .. .. .	336	10	60							
7. General Establishment charges .. .. .	75	7	54							
8. Auditors of Company .. .. .	106	4	22							
9. Auditors appointed under provisions of licence ..	3	0	00							
10. Law Expenses .. .. .	17	15	80							
11. Insurances, Superannuation, etc. .. .. .	293	13	17							
12. Upkeep of Motor Vehicles, Transport, etc. ..	1,558	9	20							
13. Medical Expenses .. .. .	142	19	13							
14. Postages and Telegrams .. .. .	176	1	77							
15. Bad Debts, written off .. .. .	22	13	60							
16. Interest on Consumers' deposits .. .. .	Nil									
17. Other items (to be specified): .. .. .	£	s.	cts.							
(a) Bank Charges .. .. .	1	2	69							
(b) Repairs and Maintenance:										
Land .. .. .	Nil									
Buildings .. .. .	68	0	04							
Tools, Implements and Testing Apparatus .. ..	39	7	33							
Furniture and Fittings .. ..	53	17	74							
Fencing and Trolley Line .. ..	Nil									
	162	7	80							
				6,621	6	74				
<b>F. DEPRECIATION</b>										
1. Depreciation written off:	£	s.	cts.							
(a) Meters and Cut-outs .. .. .	Nil									
(b) Apparatus on hire .. .. .	58	7	31							
(c) Tools, Implements and Testing Apparatus .. ..	78	9	72							
(d) Furniture and Fittings .. ..	177	0	93							
(e) Motor Vehicles .. .. .	Nil									
(f) Other items (to be specified):										
Stores .. .. .	16	0	04							
	329	18	00							
2. Transfer to Depreciation Reserve Account (No. VII) ..	7,519	18	00							
				7,849	16	00				
TOTAL EXPENDITURE .. .. .	£			51,646	10	01				
BALANCE CARRIED TO NET REVENUE ACCOUNT (No. V) ..£	9,370	9	43							
	£			61,016	19	44				
							£	61,016	19	44

No. VII—NAKURU BRANCH

DR.

DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952

CR.

	£ s. cts.		£ s. cts.
1. Amount applied as under:		1. Balance from last account .. .. .	26,364 17 64
(a) Written off Capital Expenditure .. .. .	5,129 15 00	2. Amount transferred from Revenue Account (No. IV) .. .. .	7,519 18 00
(b) Expended on renewals, but not including betterment .. .. .	Nil	3. Interest on amount invested (description of investments to be specified)	Nil
2. Balance as per General Balance Sheet (No. VIII) .. .. .	28,755 0 64		
	£ 33,884 15 64		£ 33,884 15 64

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during the year	Deducted during the year	Total to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Net Revenue Account (No. V) and deducted from Capital Expenditure .. .. .	1,621 11 77	329 18 00	Nil	1,951 9 77
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure .. .. .	12,009 10 19	5,129 15 00	Nil	17,139 5 19
(b) Expended on renewals, but not including betterment .. .. .	Nil	Nil	Nil	Nil
3. Balance of Depreciation Reserve Account (No. VII) .. .. .	26,364 17 64	7,519 18 00	5,129 15 00	28,755 0 64
	£ 39,995 19 60	12,979 11 00	5,129 15 00	47,845 15 60

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, 1952

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
1. Amount received as per Capital Account (No. III) .. .. .	£ .. ..	314,512 2 90	1. Expenditure as per Capital Account (No. III) .. .. .	£ .. ..	332,201 17 67
2. Sundry Creditors:	£ .. ..		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, 1952 .. .. .	Nil		3. Stores:	£ .. ..	
(b) Sundry Creditors on open accounts .. .. .	3,703 18 79	3,703 18 79	(a) Coal or other fuel .. .. .	2,174 8 44	
			(b) General .. .. .	Nil	
			(c) Consumers' installation and repair stores .. .. .	Nil	
			(d) On consignment .. .. .	1,042 4 03	
			(e) In transit .. .. .	Nil	
3. Balance at credit of:			4. Preliminary and Development Expenses .. .. .	£ .. ..	3,216 12 47
(a) Net Revenue Account (No. V) Balance at 31-12-52 at credit thereof (Working Profit for year £9,370 9 43) carried to Company's Net Revenue Account No. V, Item 2 (c) .. .. .		Nil	5. Sundry Debtors:	£ .. ..	Nil
(b) General Reserve Account (No. VI) .. .. .		Nil	(a) For amounts paid on account of contracts in course of completion .. .. .	Nil	
(c) Depreciation Reserve Account (No. VII) .. .. .		28,755 0 64	(b) For electrical energy supplied to 31st December, 1952 .. .. .	8,010 15 82	
			(c) Other .. .. .	3,188 11 82	
4. Other items (to be specified):					11,199 7 64
(a) Consumers' Deposits .. .. .		93 18 35	6. Other items (to be specified) .. .. .		Nil
(b) Reserve for Bad and Doubtful Debts .. .. .		Nil			
(c) Reserve for Leave Pay and Passages .. .. .		1,317 17 10	7. Cash at Bankers and in hand .. .. .		1,765 0 00
		£ 348,382 17 78			£ 348,382 17 78

## No. IX—NAKURU BRANCH

## STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC.

Quantity purchased (in Kelvins) .. .. .	Nil
Quantity generated (in Kelvins) .. .. .	5,363,807
Total of Quantities purchased and generated (in Kelvins) .. .. .	5,363,807
QUANTITY SOLD:	
By Meter .. .. .	4,241,132
Public Lamps .. .. .	19,248
By Other Sales .. .. .	Nil
Total Sold .. .. .	4,260,380
Quantity used on Works .. .. .	167,792
Total Quantity accounted for .. .. .	4,428,172
Quantity not accounted for .. .. .	935,635
Number of Public Lamps .. .. .	78
Total Maximum supply demanded (in Kilowatts) .. .. .	1,240
Total Connected Load (in Kilowatts) .. .. .	3,466

## No. III—ELDORET BRANCH

DR.

## CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952

CR.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<b>A. GENERATION</b>								
(i) Land, including law charges incidental to acquisition .. ..	1,587 13 00	70 5 00	Nil	1,657 18 00	Ordinary Shares of Sh..... ..	Nil	Nil	Nil
(ii) Buildings and other permanent works .. ..	7,877 8 87	15,131 19 23	Nil	23,009 8 10	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 .. ..	45,711 10 73	101,820 9 60	3,538 5 26	143,993 15 07	Mortgage and bonds	Nil	Nil	Nil
(v) Switchgear, Cabling and miscellaneous items .. ..	2,265 <sup>9</sup> 19 50	10,761 14 46	Nil	13,027 13 96	Amounts received in anticipation of calls	Nil	Nil	Nil
(vi) Other items (to be specified): Railway Siding .. ..	195 9 10	Nil	Nil	195 9 10	Sales of patents or patent rights, etc.	Nil	Nil	Nil
<b>B. MAIN TRANSMISSION SYSTEM</b>								
(i) Land, including law charges incidental to acquisition .. ..	Nil	Nil	Nil	Nil	Other receipts (to be specified) .. ..	Nil	Nil	Nil
(ii) Buildings and other permanent works .. ..	Nil	Nil	Nil	Nil	Share Capital appropriated to the Eldoret Undertaking .. ..	202,644 1 61	46,478 7 21	249,122 8 82
(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				
<b>C. DISTRIBUTION SYSTEM</b>								
(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 .. ..	8,292 6 30	Nil	31 9 16	8,260 17 14				
(iv) Transforming Apparatus .. ..	2,282 19 90	197 1 02	Nil	2,480 0 92				
(v) Switchgear, Cabling and miscellaneous items .. ..	415 17 91	154 0 79	Nil	569 18 70				
(vi) Service Lines .. ..	1,382 12 22	256 10 23	Nil	1,639 2 45				
(vii) Meters and Accessories and fees for certifying under the Ordinance and Cut-outs .. ..	3,075 13 95	395 19 16	Nil	3,471 13 11				
(viii) Other items (to be specified) .. ..	Nil	Nil	Nil	Nil				
<i>Carried forward</i> .. .. £	73,087 11 48	128,787 19 49	3,569 14 42	198,305 16 55	<i>Carried forward</i> .. £	202,644 1 61	46,478 7 21	249,122 8 82

No. III—ELDORET BRANCH

Dr.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

Cr.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i> .. .. £	73,087 11 48	128,787 19 49	3,569 14 42	198,305 16 55	<i>Brought forward</i> .. £	202,644 1 61	46,478 7 21	249,122 8 82
<b>D. MISCELLANEOUS</b>								
(i) Preliminary and Development expenditure (to be specified) ..	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition .. ..	Nil	78 2 00	Nil	78 2 00				
(iii) Buildings and other permanent works .. ..	Nil	763 11 33	Nil	763 11 33				
(iv) Tools, Implements and Testing Apparatus .. ..	566 0 00	234 9 73	160 9 73	640 0 00				
(v) Furniture and Fittings .. ..	1,167 10 00	252 6 07	141 16 07	1,278 0 00				
(vi) Motor Vehicles .. ..	1,203 6 75	205 6 50	655 18 74	752 14 51				
(vii) Apparatus on hire .. ..	343 10 00	208 15 69	55 5 69	497 0 00				
(viii) Cost of Licences .. ..	397 19 83	140 9 25	Nil	538 9 08				
(ix) Purchase of patents or patent rights .. ..	Nil	Nil	Nil	Nil				
(x) General Stores .. ..	9,494 12 15	10,739 5 58	Nil	20,233 17 73				
(xi) Works under construction (unallocated) .. ..	126,182 2 88	13,949 2 08	102,414 5 48	37,716 19 48				
(xii) Other items (to be specified):								
(a) Emergency Water Supply ..	124 0 00	Nil	124 0 00	Nil				
(b) Temporary Wooden Buildings ..	190 5 00	Nil	145 10 00	44 15 00				
<b>TOTAL EXPENDITURE</b> .. .. £	<b>212,756 18 09</b>	<b>155,359 7 72</b>	<b>107,267 0 13</b>	<b>260,849 5 68</b>	<b>TOTAL CAPITAL</b> .. £	<b>202,644 1 61</b>	<b>46,478 7 21</b>	<b>249,122 8 82</b>
<b>BALANCE</b> .. ..	.. ..	.. ..	.. DEBIT .. £	11,726 16 86				

Provision for depreciation of works is made by a debit of £4,940 0 00 to Revenue Account transferred to Depreciation Reserve Account (No. VII).

No. VII—NANYUKI BRANCH

DR. DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952 CR

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:				1. Balance from last account	1,031	4	00
(a) Written off Capital Expenditure	Nil			2. Amount transferred from Revenue Account (No. IV)	1,526	17	00
(b) Expended on Renewals but not including betterment	Nil			3. Interest on amount invested (description of investments to be specified)	Nil		
2. Balance as per General Balance Sheet (No. VIII)	2,558	1	00				
	£	2,558	1 00		£	2,558	1 00

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during the year	Deducted during the year	Total to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Net Revenue Account (No. V) and deducted from Capital Expenditure	39 6 81	22 19 50	Nil	62 6 31
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)	1,031 4 00	1,526 17 00	Nil	2,558 1 00
	£ 1,070 10 81	1,549 16 50	Nil	2,620 7 31

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—NANYUKI BRANCH

## GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1952

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
1. Amount received as per Capital Account (No. III) .. .. .	£ .. .. .	£ s. cts. 61,289 6 89	1. Expenditure as per Capital Account (No. III) .. .. .	£ .. .. .	£ s. cts. 60,625 19 28
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, 1952 .. .. .	Nil		3. Stores:	£ s. cts.	
(b) Sundry Creditors on open accounts .. .. .	157 18 32	157 18 32	(a) Coal or other fuel .. .. .	62 17 96	
			(b) General .. .. .	Nil	
			(c) Consumers' installation and repair stores .. .. .	Nil	
			(d) On consignment .. .. .	Nil	
			(e) In transit .. .. .	Nil	
3. Balance at credit of:			4. Preliminary and Development Expenses .. .. .	£ .. .. .	62 17 96
(a) Net Revenue Account (No. V) Balance at 31-12-52 at credit thereof (Working Profit for year £1,236 0 70) carried to Company's Net Revenue Account No. V, Item 2 (g) .. .. .		Nil	5. Sundry Debtors:	£ s. cts.	Nil
(b) General Reserve Account (No. VI) .. .. .		Nil	(a) For amounts paid on account of contracts in course of completion .. .. .	Nil	
(c) Depreciation Reserve Account (No. VII) .. .. .		2,558 1 00	(b) For electrical energy supplied to 31st December, 1952 .. .. .	1,176 5 17	
4. Other items (to be specified) .. .. .		Nil	(c) Other .. .. .	1,691 0 56	
			6. Other items (to be specified) .. .. .		2,867 5 73
			7. Cash at Bankers and in hand .. .. .		449 3 24
		£ 64,005 6 21			£ 64,005 6 21

## No. IX—NANYUKI BRANCH

## STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC.

Quantity purchased (in Kelvins) .. .. .	Nil
Quantity generated (in Kelvins) .. .. .	489,151
Total of Quantities purchased and generated (in Kelvins) .. .. .	489,151
QUANTITY SOLD:	
By Meter .. .. .	406,127
Public Lamps .. .. .	Not Metered
By Other Sales .. .. .	Nil
Total Sold .. .. .	406,127
Quantity used on Works .. .. .	9,482
Total Quantity accounted for .. .. .	415,609
Quantity not accounted for .. .. .	73,542
Number of Public Lamps .. .. .	40
Total Maximum supply demanded (in Kilowatts) .. .. .	164
Total Connected Load (in Kilowatts) .. .. .	356



## No. IV—ELDORET BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

CR

	£	s.	cts.		£	s.	cts.
<b>A. GENERATION</b>							
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..	18,991	10	80	1. Sale of Electrical Energy:			
2. Oil, Waste, Water and Engine Room Stores ..	976	19	08	(a) By Meter at 24.57 cents per kelvin (average)	34,719	1	13
3. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	6,939	0	29	(b) By Public Lighting at 82.45 cents per kelvin (average) .. .. .	1,013	4	00
4. Repairs, Maintenance and Renewals: £ s. cts.				(c) By other sales .. .. .	Nil		
(a) Land .. .. .	Nil						
(b) Buildings and other permanent works .. .. .	116	9	27	2. Rental of Meters and Accessories .. .. .			35,732 5 13
(c) Hydraulic Works .. .. .	Nil			3. Hire of Apparatus on consumers' premises less expenses ..			876 4 50
(d) Plant, Machinery and Machine Foundations .. .. .	769	3	12	4. Sale of Apparatus, less expenses .. .. .			41 9 56
(e) Switchgear, Cabling and miscellaneous items .. .. .	1	6	06	5. Installation and Repair Work, less expenses .. .. .			473 1 15
				6. Maintenance of Public Lamps .. .. .			1,000 16 92
	886	13	45	7. Royalties, Licences, etc. .. .. .			109 2 44
5. Other items (to be specified) .. .. .	Nil			8. Rents receivable .. .. .			Nil
6. Energy purchased in bulk:				9. Other items (to be specified) .. .. .			Nil
(a) From bulk supply licensee .. .. .	Nil						
(b) From local generating licensee .. .. .	Nil						
			27,794 8 62				
<b>B. MAIN TRANSMISSION SYSTEM</b>							
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						
	Nil						
3. Other items (to be specified) .. .. .	Nil						
			Nil				
<b>C. DISTRIBUTION SYSTEM</b>							
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	1,751	19	81				
Carried forward ..£	1,751	19	81				
			27,794 8 62				
				Carried forward ..£			38,232 19 70

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> ..£	1,751	19	81	27,794	8	62	<i>Brought forward</i> ..£	38,232	19	70
<b>C. DISTRIBUTION SYSTEM—(Contd.)</b>										
2. Repairs, Maintenance and Renewals:	£	s.	cts.							
(a) Land .. .. .	Nil									
(b) Buildings and other permanent works .. .. .	Nil									
(c) Distributing Mains .. .. .	102	4	12							
(d) Transforming Apparatus .. .. .	20	17	79							
(e) Switchgear, Cabling and miscellaneous items .. .. .	2	10	00							
(f) Service Lines .. .. .	60	11	22							
(g) Meters, Accessories and Cut-outs .. .. .	47	9	39							
(h) Fees for re-certifying Meters and Accessories under the Ordinance .. .. .	Nil									
(i) Other items (to be specified): Workshop plant and machinery .. .. .	Nil									
				233	12	52				
3. Other items (to be specified): Telephone Rent .. .. .				24	10	00				
							2,010	2	33	
<b>D. PUBLIC LAMPS</b>										
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer .. .. .				34	0	05				
2. Renewal of Lamps, etc. .. .. .				50	19	24				
							84	19	29	
<b>E. GENERAL AND MANAGEMENT EXPENSES</b>										
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 .. .. .	193	10	00							
(b) Land Office .. .. .	91	2	00							
(c) Proportion of Head Office Rent .. .. .	50	6	49							
				334	18	49				
3. Rates and Taxes (to be specified):	£	s.	cts.							
(a) Municipal Rates .. .. .	83	4	60							
(b) Business Licence .. .. .	18	15	00							
(c) Income Tax .. .. .	Nil									
				101	19	60				
4. Directors' Remuneration .. .. .				159	18	26				
<i>Carried forward</i> ..£	596	16	35	29,889	10	24	<i>Carried forward</i> ..£	38,232	19	70

## No. IV—ELDORET BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)

CR.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> ...£	596	16	35	29,889	10	24	<i>Brought forward</i> ...£	38,232	19	70
<b>E. GENERAL AND MANAGEMENT EXPENSES—(Contd.)</b>										
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	3,497	18	04							
6. Stationery, Printing and Advertising .. ..	447	0	62							
7. General Establishment charges .. ..	44	0	45							
8. Auditors of Company .. ..	78	18	12							
9. Auditors appointed under provisions of licence ..	3	0	00							
10. Law Expenses .. ..	24	0	59							
11. Insurances, Superannuation, etc. .. ..	254	15	62							
12. Upkeep of Motor Vehicles, Transport, etc. ..	1,096	16	37							
13. Medical Expenses .. ..	98	6	06							
14. Postages and Telegrams .. ..	159	12	56							
15. Bad Debts, written off .. ..	10	10	53							
16. Interest on Consumers' deposits .. ..	Nil									
17. Other items (to be specified): .. ..	£	s.	cts.							
(a) Bank Charges .. ..		17	01							
(b) Repairs and Maintenance:										
Land .. ..	Nil									
Buildings .. ..	10	9	15							
Tools, Implements and Testing Apparatus .. ..	86	5	23							
Furniture and Fittings .. ..	69	6	87							
Fencing and trolley Line .. ..	Nil									
			166 13 26							
				6,479	16	57				
<b>F. DEPRECIATION</b>										
1. Depreciation written off: .. ..	£	s.	cts.							
(a) Meters and Cut-outs .. ..	Nil									
(b) Apparatus on hire .. ..	55	5	69							
(c) Tools, Implements and Testing Apparatus .. ..	160	9	73							
(d) Furniture and Fittings .. ..	141	16	07							
(e) Motor Vehicles .. ..	Nil									
(f) Other items (to be specified) .. ..	Nil									
			357 1 49							
2. Transfer to Depreciation Reserve Account (No. VII) ..	4,940	0	00							
				5,297	11	49				
TOTAL EXPENDITURE .. ..	£			41,666	18	30				
BALANCE CARRIED TO NET REVENUE ACCOUNT (No. V) DEBIT ..	£			3,433	18	60				
	£			38,232	19	70				
							£	38,232	19	70

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:				1. Balance from last account .. .. .	19,476	1	57
(a) Written off Capital Expenditure .. .. .	2,126	15	29	2. Amount transferred from Revenue Account (No. IV) .. .. .	4,940	0	00
(b) Expended on renewals but not including betterment .. .. .		Nil		3. Interest on amount invested (description of investments to be specified)		Nil	
2. Balance as per General Balance Sheet (No. VIII) .. .. .	22,289	6	28				
	£	24,416	1 57		£	24,416	1 57

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during the year	Deducted during the year	Total to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Net Revenue Account (No. V) and deducted from Capital Expenditure .. .. .	1,919 1 37	357 11 49	Nil	2,276 12 86
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure .. .. .	7,849 13 90	2,126 15 29	Nil	9,976 9 19
(b) Expended on Renewals, but not including betterment .. .. .	Nil	Nil	Nil	Nil
3. Balance of Depreciation Reserve Account (No. VII) .. .. .	19,476 1 57	4,940 0 00	2,126 15 29	22,289 6 28
	£ 29,244 16 84	7,424 6 78	2,126 15 29	34,542 8 33

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—ELDORET BRANCH

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1952

CAPITAL AND LIABILITIES		PROPERTY AND ASSETS	
	£ s. cts.		£ s. cts.
1. Amount received as per Capital Account (No. III) .. .. .	149,122 8 82	1. Expenditure as per Capital Account (No. III) .. .. .	260,849 5 68
2. Sundry Creditors: .. .. .		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, 1952 .. .. .	Nil	3. Stores: .. .. .	
(b) Sundry Creditors on open accounts .. .. .	2,571 13 19	(a) Coal or other fuel .. .. .	7,166 2 48
	2,571 13 19	(b) General .. .. .	Nil
3. Balance at credit of: .. .. .		(c) Consumers' installation and repair stores .. .. .	Nil
(a) Net Revenue Account (No. V) Balance at 31-12-52 at debit thereof (Working Loss for year £3,433 18 60) carried to Company's Net Revenue Account No. V, Item 2 (d) .. .. .	Nil	(d) On consignment .. .. .	207 0 45
(b) General Reserve Account (No. VI) .. .. .	Nil	(e) In transit .. .. .	Nil
(c) Depreciation Reserve Account (No. VII) .. .. .	22,289 6 28	4. Preliminary and Development Expenses .. .. .	7,373 2 93
4. Other items (to be specified): .. .. .		5. Sundry Debtors: .. .. .	Nil
(a) Consumers' Deposits .. .. .	77 16 25	(a) For amounts paid on account of contracts in course of completion .. .. .	Nil
(b) Reserve for Bad and Doubtful Debts .. .. .	Nil	(b) For electrical energy supplied to 31st December, 1952 .. .. .	3,671 18 05
(c) Reserve for Leave Pay and Passages .. .. .	1,301 5 00	(c) Other .. .. .	1,953 2 88
		6. Other items (to be specified) .. .. .	5,625 0 93
		7. Cash at Bankers and in hand .. .. .	1,515 0 00
	£ 275,362 9 54		£ 275,362 9 54

No. IX—ELDORET BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC.

Quantity purchased (in Kelvins) .. .. .	Nil
Quantity generated (in Kelvins) .. .. .	3,512,962
Total of Quantities purchased and generated (in Kelvins) .. .. .	3,512,962
QUANTITY SOLD:	
By Meter .. .. .	2,860,074
Public Lamps .. .. .	24,578
By Other Sales .. .. .	Nil
Total Sold .. .. .	2,884,652
Quantity used on Works .. .. .	100,749
Total Quantity accounted for .. .. .	2,985,401

## No. III—KISUMU BRANCH

## DR. CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952

CR.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<b>A. GENERATION</b>								
(i) Land, including law charges incidental to acquisition .. ..	1,394 2 00	Nil	Nil	1,394 2 00	Ordinary Shares of Sh..... ..	Nil	Nil	Nil
(ii) Buildings and other permanent works .. ..	8,318 10 60	7 10 50	Nil	8,326 1 10	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 .. ..	43,535 10 50	161 12 45	Nil	43,697 2 95	Mortgage and bonds	Nil	Nil	Nil
(v) Switchgear, Cabling and miscellaneous items .. ..	8,019 5 40	568 0 25	Nil	8,587 5 65	Amounts received in anticipation of calls	Nil	Nil	Nil
(vi) Other items (to be specified) ..	Nil	Nil	Nil	Nil	Sales of patents or patent rights, etc.	Nil	Nil	Nil
<b>B. MAIN TRANSMISSION SYSTEM</b>								
(i) Land, including law charges incidental to acquisition .. ..	Nil	Nil	Nil	Nil	Other receipts (to be specified) .. ..	Nil	Nil	Nil
(ii) Buildings and other permanent works .. ..	Nil	Nil	Nil	Nil	Share Capital appropriated to the Kisumu Undertaking .. ..	150,957 12 05	27,468 0 32	178,425 12 37
(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				
<b>C. DISTRIBUTION SYSTEM</b>								
(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 .. ..	30,300 0 11	4,510 14 31	533 19 81	34,276 14 61				
(iv) Transforming Apparatus .. ..	8,592 15 58	1,496 14 39	Nil	10,089 9 97				
(v) Switchgear, Cabling and miscellaneous items .. ..	384 15 80	Nil	Nil	384 15 80				
(vi) Service Lines .. ..	2,107 14 47	648 5 20	Nil	2,755 19 67				
(vii) Meters and Accessories and fees for certifying under the Ordinance and Cut-outs .. ..	6,392 4 62	1,074 2 42	Nil	7,466 7 04				
(viii) Other items (to be specified): Plant and Machinery .. ..	734 0 43	70 13 50	Nil	804 13 93				
<i>Carried forward</i> .. .. £	109,778 19 51	8,537 13 02	533 19 81	117,782 12 72	<i>Carried forward</i> .. £	150,957 12 05	27,468 0 32	178,425 12 37

No. III—KISUMU BRANCH

Dr.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)

Cr.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i> .. ..	£ 109,778 19 51	8,537 13 02	533 19 81	117,782 12 72	<i>Brought forward</i> ..	£ 150,957 12 05	27,468 0 32	178,425 12 37
D. MISCELLANEOUS								
(i) Preliminary and Development ex- penditure (to be specified) ..	Nil	Nil	Nil	Nil				
(ii) Land, including law charges inci- dental to acquisition .. ..	1,297 14 34	31 16 00	Nil	1,329 10 34				
(iii) Buildings and other permanent works	7,926 7 84	306 4 25	Nil	8,232 12 09				
(iv) Tools, Implements and Testing Ap- paratus .. ..	749 4 34	183 9 15	151 11 40	781 2 09				
(v) Furniture and Fittings .. ..	1,652 7 77	434 0 00	187 0 11	1,899 7 73				
(vi) Motor Vehicles .. ..	450 0 00	Nil	150 0 00	300 0 00				
(vii) Apparatus on hire .. ..	684 1 55	1,355 5 34	247 10 38	1,791 16 51				
(viii) Cost of Licences .. ..	150 7 63	Nil	Nil	150 7 63				
(ix) Purchase of patents or patent rights	Nil	Nil	Nil	Nil				
(x) General Stores .. ..	15,805 9 06	5,585 17 40	Nil	21,391 6 46				
(xi) Works under construction (un- allocated) .. ..	15,359 12 12	18,414 19 98	528 0 01	33,246 12 09				
(xii) Other items (to be specified) ..	Nil	Nil	Nil	Nil				
<b>TOTAL EXPENDITURE</b> .. ..	<b>£ 153,854 4 16</b>	<b>34,849 5 2</b>	<b>1,798 1 71</b>	<b>186,905 7 66</b>	<b>TOTAL CAPITAL</b> ..	<b>£ 150,957 12 05</b>	<b>27,468 0 32</b>	<b>178,425 12 37</b>
<b>BALANCE</b> .. ..			<b>DEBIT</b> ..	<b>£ 8,479 15 29</b>				

Provision for depreciation of works is made by debit of £7,101 3 00 to Revenue Account transferred to Depreciation Reserve Account (No. VII).

## No. IV—KISUMU BRANCH

## DR. REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

CR.

			£	s.	cts.				£	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 ..			15,069	5	24						
2. Oil, Waste, Water and Engine Room Stores ..			832	14	06						
3. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..			4,214	12	26						
4. Repairs, Maintenance and Renewals:	£	s. cts.									
(a) Land .. .. .		Nil									
(b) Buildings and other permanent works .. .. .		54 13 50									
(c) Hydraulic Works .. .. .		Nil									
(d) Plant, Machinery and Machine Foundations .. .. .		891 3 52									
(e) Switchgear, Cabling and miscellaneous items .. .. .		11 66									
			946	8	68						
5. Other items (to be specified) .. .. .		Nil									
6. Energy purchased in bulk:											
(a) From bulk supply licensee .. .. .		Nil									
(b) From local generating licensee .. .. .		Nil									
					21,063 0 24						
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									
			Nil								
3. Other items (to be specified) .. .. .		Nil									
			Nil								
C. DISTRIBUTION SYSTEM											
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..			2,130	1	22						
Carried forward ..£			2,130	1	22	21,063 0 24				Carried forward ..£	39,630 19 36



## No. IV—KISUMU BRANCH

Dr.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

Cr.

	£	s. cts.	£	s. cts.		£	s. cts.
<i>Brought forward</i> ..£	2,130	1 22	21,063	0 24	<i>Brought forward</i> ..£	39,630	19 36
<b>C. DISTRIBUTION SYSTEM—(Contd.)</b>							
2. Repairs, Maintenance and Renewals:	£	s. cts.					
(a) Land .. .. .	Nil						
(b) Buildings and other permanent works .. .. .	Nil						
(c) Distributing Mains .. .. .	123	3 16					
(d) Transforming Apparatus .. .. .	57	6 23					
(e) Switchgear, Cabling and miscellaneous items .. .. .	Nil						
(f) Service Lines .. .. .	15	5 02					
(g) Meters, Accessories and Cut-outs .. .. .	24	4 61					
(h) Fees for re-certifying Meters and Accessories under the Ordinance .. .. .	Nil						
(i) Other items (to be specified) .. .. .	Nil						
		219 19 02					
3. Other items (to be specified):							
Telephone Rent .. .. .		74 13 32					
			2,424	13 56			
<b>D. PUBLIC LAMPS</b>							
1. Proportion of Salaries, Wages and Gratuities, as certified by the Managing Director, Chairman or Engineer .. .. .	Nil						
2. Renewal of Lamps, etc. .. .. .	Nil						
			Nil				
<b>E. GENERAL AND MANAGEMENT EXPENSES</b>							
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 .. .. .	224	18 41					
(b) Sub-station Site .. .. .	6	0 00					
(c) Staff Quarters Site .. .. .	136	3 73					
(d) Proportion of Head Office Rent.. .. .	41	18 76					
		409 0 90					
3. Rates and Taxes (to be specified):	£	s. cts.					
(a) Municipal Rates .. .. .	Nil						
(b) Business Licence .. .. .	Nil						
(c) Income Tax .. .. .	Nil						
		Nil					
4. Directors' Remuneration .. .. .		133 5 27					
<i>Carried forward</i> ..£	542	6 17	23,487	13 80	<i>Carried forward</i> ..£	39,630	19 36

## No. IV—KISUMU BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

CR.

	£	s. cts.	£	s. cts.		£	s. cts.
<i>Brought forward</i> ..£	542	6 17	23,487	13 80	<i>Brought forward</i> ..£	39,630	19 36
<b>E. GENERAL AND MANAGEMENT EXPENSES—(Contd.)</b>							
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	3,935	1 46					
6. Stationery, Printing and Advertising .. .. .	249	12 93					
7. General Establishment charges .. .. .	35	15 92					
8. Auditors of Company .. .. .	65	5 13					
9. Auditors appointed under provisions of licence ..	3	0 00					
10. Law Expenses .. .. .	12	3 37					
11. Insurances, Superannuation, etc. .. .. .	226	10 06					
12. Upkeep of Motor Vehicles, Transport, etc. ..	612	16 09					
13. Medical Expenses .. .. .	106	1 02					
14. Postages and Telegrams .. .. .	208	6 07					
15. Bad Debts, written off .. .. .	3	2 30					
16. Interest on Consumers' deposits .. .. .	Nil						
17. Other items (to be specified): .. .. .	£	s. cts.					
(a) Bank Charges .. .. .		14 18					
(b) Repairs and Maintenance:							
Land .. .. .	Nil						
Buildings .. .. .	71	13 82					
Tools, Implements and Testing Apparatus .. .. .	40	16 06					
Furniture and Fittings .. .. .	32	6 12					
Fencing and Trolley Line .. .. .	Nil						
		145 10 18					
			6,145	10 70			
<b>F. DEPRECIATION</b>							
1. Depreciation written off:	£	s. cts.					
(a) Meters and Cut-outs .. .. .	Nil						
(b) Apparatus on hire .. .. .	247	10 38					
(c) Tools, Implements and Testing Apparatus .. .. .	151	11 40					
(d) Furniture and Fittings .. .. .	187	0 11					
(e) Motor Vehicles .. .. .	Nil						
(f) Other items (to be specified) .. .. .	Nil						
		586 1 89					
2. Transfer to Depreciation Reserve Account (No. VII) ..	7,101	3 00					
			7,687	4 89			
TOTAL EXPENDITURE .. .. .	£		37,320	9 39			
BALANCE CARRIED TO NET REVENUE ACCOUNT (No. V) ..£			2,310	9 97			
	£		39,630	19 36			
					£	39,630	19 36

No. VII--KISUMU BRANCH

DR. DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952 CR.

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:				1. Balance from last account .. .. .	11,364	15	48
(a) Written off Capital Expenditure .. .. .	53	6	11	2. Amount transferred from Revenue Account (No. IV) .. .. .	7,101	3	00
(b) Expended on Renewals but not including betterment .. .. .			Nil	3. Interest on amount invested (description of investments to be specified)			Nil
2. Balance as per General Balance Sheet (No. VIII) .. .. .	18,412	12	37				
	£	18,465	18 48		£	18,465	18 48

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during the year	Deducted during the year	Total to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Net Revenue Account (No. V) and deducted from Capital Expenditure .. .. .	724 5 86	586 1 89	Nil	1,310 7 75
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure .. .. .	6 11 02	53 6 11	Nil	59 17 13
(b) Expended on Renewals, but not including betterment .. .. .	Nil	Nil	Nil	Nil
3. Balance of Depreciation Reserve Account (No. VII) .. .. .	11,364 15 48	7,101 3 00	53 6 11	18,412 12 37
	£ 12,095 12 36	7,740 11 00	53 6 11	19,782 17 25

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

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1952

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
1. Amount received as per Capital Account (No. III)	£ .. ..	178,425 12 37	1. Expenditure as per Capital Account (No. III)	£ .. ..	186,905 7 66
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, 1952	Nil		3. Stores:	£ s. cts.	
(b) Sundry Creditors on open accounts	1,328 5 51	1,328 5 51	(a) Coal or other fuel	491 15 78	
			(b) General	Nil	
3. Balance at credit of:			(c) Consumers' installation and repair stores	Nil	
(a) Net Revenue Account (No. V) Balance at 31-12-52 at credit thereof (Working Profit for year £2,310 9 97) carried to Company's Net Revenue Account No. V, Item 2 (e)	Nil		(d) On consignment	1,236 4 39	
(b) General Reserve Account (No. VI)	Nil		(e) In transit	Nil	
(c) Depreciation Reserve Account (No. VII)	18,412 12 37		4. Preliminary and Development Expenses	£ .. ..	1,728 0 17
4. Other items (to be specified)			5. Sundry Debtors:	£ s. cts.	Nil
(a) Consumers' Deposits	Nil		(a) For amounts paid on account of contracts in course of completion	Nil	
(b) Reserve for Bad and Doubtful Debts	Nil		(b) For electrical energy supplied to 31st December, 1952	4,980 12 49	
(c) Reserve for Leave Pay and Passages	577 7 00		(c) Other	3,619 16 93	
			6. Other items (to be specified):		8,600 9 42
			7. Cash at Bankers and in hand		Nil
					1,510 0 00
		£ 198,743 17 25			£ 198,743 17 25

No. IX—KISUMU BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC.

Quantity purchased (in Kelvins)	Nil
Quantity generated (in Kelvins)	3,094,010
Total of Quantities purchased and generated (in Kelvins)	3,094,010
QUANTITY SOLD:	
By Meter	2,598,213
Public Lamps	89,717
By Other Sales	Nil
Total Sold	2,687,930
Quantity used on Works	66,054
Total Quantity accounted for	2,753,984
Quantity not accounted for	340,026
Number of Public Lamps	205
Total Maximum supply demanded (in Kilowatts)	680
Total Connected Load (in Kilowatts)	2,495

## No. III—KITALE BRANCH

## DR. CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952

CR.

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<b>A. GENERATION</b>					Ordinary Shares of Sh..... ..	Nil	Nil	Nil
(i) Land, including law charges incidental to acquisition ..	500 0 00	Nil	Nil	500 0 00	Preference Shares of Sh..... ..	Nil	Nil	Nil
(ii) Buildings and other permanent works ..	5,114 11 00	Nil	Nil	5,114 11 00	Debenture Stock ..	Nil	Nil	Nil
(iii) Hydraulic Works ..	Nil	Nil	Nil	Nil	Mortgage and bonds	Nil	Nil	Nil
(iv) Plant, Machinery and Machine Foundations ..	29,904 6 73	1,652 2 2	Nil	31,556 8 96	Amounts received in anticipation of calls	Nil	Nil	Nil
(v) Switchgear Cabling and miscellaneous items ..	2,518 6 71	Nil	Nil	2,518 6 71	Sales of patents or patent rights, etc.	Nil	Nil	Nil
(vi) Other items (to be specified) ..	Nil	Nil	Nil	Nil	Other receipts (to be specified) ..	Nil	Nil	Nil
<b>B. MAIN TRANSMISSION SYSTEM</b>					Share Capital appropriated to the Kitala Undertaking ..	71,892 2 06	Dr. 972 1 01	70,920 1 05
(i) Land, including law charges incidental to acquisition ..	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works ..	Nil	Nil	Nil	Nil				
(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				
<b>C. DISTRIBUTION SYSTEM</b>								
(i) Land, including law charges incidental to acquisition ..	Nil	Nil	Nil	Nil				
(ii) Buildings and other permanent works ..	101 12 50	Nil	Nil	101 12 50				
(iii) Distributing Mains ..	11,094 14 37	5,736 4 57	Nil	16,830 18 94				
(iv) Transforming Apparatus ..	4,074 9 54	1,243 14 07	Nil	5,318 3 61				
(v) Switchgear, Cabling and miscellaneous items ..	Nil	Nil	Nil	Nil				
(vi) Service Lines ..	806 10 77	78 3 70	Nil	884 14 47				
(vii) Meters and Accessories and fees for certifying under the Ordinance and Cut-outs ..	2,091 4 93	418 6 70	Nil	2,509 11 63				
(viii) Other items (to be specified) ..	Nil	Nil	Nil	Nil				
<i>Carried forward</i> .. ..£	56,205 16 55	9,128 11 27	Nil	65,334 7 82	<i>Carried forward</i> ..£	71,892 2 06	Dr. 972 1 01	70,920 1 05

**NO. III—KITALE BRANCH**
**DR. CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)**
**CR.**

	Balance of Expenditure at 31-12-51	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-52		Receipts to 31-12-51	Received During Year	Total Receipts to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i> .. .. £	56,205 16 55	9,128 11 27	Nil	65,334 7 82	<i>Brought forward</i> .. £	71,892 2 06	<i>Dr.</i> 972 1 01	70,920 1 05
<b>D. MISCELLANEOUS</b>								
(i) Preliminary and Development ex- penditure (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	2,643 11 69	Nil	Nil	2,643 11 69				
(iv) Tools, Implements and Testing Ap- paratus .. ..	348 0 00	69 11 63	83 11 63	334 0 00				
(v) Furniture and Fittings .. ..	682 0 00	58 17 45	74 7 45	666 10 00				
(vi) Motor Vehicles .. ..	930 1 25	23 9 69	253 7 00	700 3 94				
(vii) Apparatus on hire .. ..	124 10 00	142 13 35	21 14 29	245 9 06				
(viii) Cost of Licences .. ..	143 18 62	Nil	Nil	143 18 62				
(ix) Purchase of patents or patent rights	Nil	Nil	Nil	Nil				
(x) General Stores .. ..	6,459 17 04	Nil	685 16 52	5,774 0 52				
(xi) Works under construction (un- allocated) .. ..	6,056 7 34	Nil	5,441 6 80	615 0 54				
(xii) Other items (to be specified) ..	Nil	Nil	Nil	Nil				
<b>TOTAL EXPENDITURE</b> .. .. £	<b>73,594 2 49</b>	<b>9,423 3 39</b>	<b>6,560 3 69</b>	<b>76,457 2 19</b>	<b>TOTAL CAPITAL</b> .. £	<b>71,892 2 06</b>	<b><i>Dr.</i> 972 1 01</b>	<b>70,920 1 05</b>
<b>BALANCE</b> .. ..			<b>DEBIT</b> .. £	<b>5,537 1 14</b>				

Provision for depreciation of works is made by a debit of £3,794 16 00 to Revenue Account transferred to Depreciation Reserve Account (No. VII).

## DR.

OR

		£	s.	cts.			£	s.	cts.
<b>A. GENERATION</b>									
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 ..		6,135	3	16			14,237	3	23
2. Oil, Waste, Water and Engine Room Stores ..		261	12	42			23	2	00
3. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..		2,280	18	73			Nil		
4. Repairs, Maintenance and Renewals:	£ s. cts.								
(a) Land ..	Nil								
(b) Buildings and other permanent works ..	26 2 01								
(c) Hydraulic Works ..	Nil								
(d) Plant, Machinery and Machine Foundations ..	415 7 00								
(e) Switchgear, Cabling and miscellaneous items ..	Nil								
		441	9	01					
5. Other items (to be specified) ..	Nil								
6. Energy purchased in bulk:									
(a) From bulk supply licensee ..	Nil								
(b) From local generating licensee ..	Nil								
					9,119	13	32		
<b>B. MAIN TRANSMISSION SYSTEM</b>									
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								
		Nil							
3. Other items (to be specified) ..	Nil								
<b>C. DISTRIBUTION SYSTEM</b>									
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..		857	0	50					
Carried forward ..£		857	0	50	9,119	13	32	Carried forward ..£	15,039 10 99

No. IV—KITALE BRANCH

Dr.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952—(Contd.)

Cr.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> ...£	857	0	50	9,119	13	32	<i>Brought forward</i> ...£	15,039	10	99
<b>C. DISTRIBUTION SYSTEM—(Contd.)</b>										
2. Repairs, Maintenance and Renewals:	£	s.	cts.							
(a) Land .. .. .	Nil									
(b) Buildings and other permanent works .. .. .	Nil									
(c) Distributing Mains .. .. .	24	5	42							
(d) Transforming Apparatus .. .. .	2	2	38							
(e) Switchgear, Cabling and miscellaneous items .. .. .	Nil									
(f) Service Lines .. .. .	Nil									
(g) Meters, Accessories and Cut-outs .. .. .	26	0	09							
(h) Fees for re-certifying Meters and Accessories under the Ordinance .. .. .	Nil									
(i) Other items (to be specified) .. .. .	Nil									
			52	7	89					
3. Other items (to be specified):										
Telephone Rent .. .. .			22	10	00					
						931	18	39		
<b>D. PUBLIC LAMPS</b>										
1. Proportion of Salaries, Wages and Gratuities, as certified by the Managing Director, Chairman or Engineer .. .. .	Nil									
2. Renewal of lamps, etc. .. .. .	Nil									
						Nil				
<b>E. GENERAL AND MANAGEMENT EXPENSES</b>										
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 Plot Rent .. .. .	100	0	00							
(b) Proportion of Head Office Rent .. .. .	8	7	76							
			108	7	76					
3. Rates and Taxes (to be specified):	£	s.	cts.							
(a) Municipal Rates .. .. .	48	4	80							
(b) Business Licence .. .. .	18	15	00							
(c) Income Tax .. .. .	Nil									
			66	19	80					
4. Directors' Remuneration .. .. .			26	13	10					
<i>Carried forward</i> ...£	202	0	66	10,051	11	71	<i>Carried forward</i> ...£	15,039	10	99



## No. IV—KITALE BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

CR.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> ..£	202	0	6	10,051	11	71	<i>Brought forward</i> ..£	15,039	10	99
<b>E. GENERAL AND MANAGEMENT EXPENSES—(Contd.)</b>										
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	843	16	67							
6. Stationery, Printing and Advertising .. ..	74	15	91							
7. General Establishment charges .. ..	10	16	96							
8. Auditors of Company .. ..	12	13	05							
9. Auditors appointed under provisions of licence ..	1	0	00							
10. Law Expenses .. ..	2	14	98							
11. Insurances, Superannuation, etc. .. ..	103	3	80							
12. Upkeep of Motor Vehicles, Transport, etc. ..	445	1	27							
13. Medical Expenses .. ..	9	12	60							
14. Postages and Telegrams .. ..	66	17	08							
15. Bad Debts, written off .. ..	1	9	00							
16. Interest on Consumers' deposits .. ..			Nil							
17. Other items (to be specified): .. ..	£	s.	cts.							
(a) Bank Charges .. ..		2	84							
(b) Repairs and Maintenance:										
Land .. ..			Nil							
Buildings .. ..		1	9 02							
Tools, Implements and Testing Apparatus .. ..		16	12 55							
Furniture and Fittings .. ..		46	11 07							
		64	15 48							
				1,838	17	96				
<b>F. DEPRECIATION</b>										
1. Depreciation written off:	£	s.	cts.							
(a) Meters and Cut-outs .. ..			Nil							
(b) Apparatus on hire .. ..		21	14 29							
(c) Tools, Implements and Testing Apparatus .. ..		83	11 63							
(d) Furniture and Fittings .. ..			Nil							
(e) Motor Vehicles .. ..		74	7 45							
(f) Other items (to be specified) ..			Nil							
		179	13 37							
		3,794	16 00							
2. Transfer to Depreciation Reserve Account (No. VII) ..				3,974	9	37				
TOTAL EXPENDITURE .. ..	£			15,864	19	04				
BALANCE CARRIED TO NET REVENUE ACCOUNT (No. V) ..£		825	8 05							
	£			15,039	10	99				
							£	15,039	10	99

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:				1. Balance from last account .. .. .	5,074	8	00
(a) Written off Capital Expenditure .. .. .	Nil			2. Amount transferred from Revenue Account (No. IV) .. .. .	3,794	16	00
(b) Expended on Renewals but not including betterment .. .. .	Nil			3. Interest on amount invested (description of investments to be specified)	Nil		
2. Balance as per General Balance Sheet (No. VIII) .. .. .	8,869	4	00				
	£	8,869	4 00		£	8,869	4 00

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during the year	Deducted during the year	Total to 31-12-52
	£    s.    cts.	£    s.    cts.	£    s.    cts.	£    s.    cts.
1. Amount written off as per Net Revenue Account (No. V) and deducted from Capital Expenditure .. .. .	443    6    44	179    13    37	Nil	622    19    81
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) .. .. .	5,074    8    00	3,794    16    00	Nil	8,869    4    00
	£    5,517    14    44	3,974    9    37	Nil	9,492    3    81

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—KITALE BRANCH

GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1952

CAPITAL AND LIABILITIES		PROPERTY AND ASSETS	
1. Amount received as per Capital Account (No. III) .. .. .	£ 70,920 s. 1 cts. 05	1. Expenditure as per Capital Account (No. III) .. .. .	£ 76,457 s. 2 cts. 19
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, 1952 .. .. .	Nil	3. Stores:	£ s. cts.
(b) Sundry Creditors on open accounts .. .. .	487 14 05	(a) Coal or other fuel .. .. .	1,053 9 39
	487 14 05	(b) General .. .. .	Nil
3. Balance at credit of:		(c) Consumers' installation and repair stores .. .. .	Nil
(a) Net Revenue Account (No. V) Balance at 31-12-52 at debit thereof (Working Loss for year £825 8 05) carried to Company's Net Revenue Account No. V, Item 2 (f) .. .. .	Nil	(d) On consignment .. .. .	4 17 90
(b) General Reserve Account (No. VI) .. .. .	Nil	(e) In transit .. .. .	Nil
(c) Depreciation Reserve Account (No. VII) .. .. .	8,869 4 00	4. Preliminary and Development Expenses .. .. .	1,058 7 29
4. Other items (to be specified) .. .. .		5. Sundry Debtors:	£ s. cts.
(a) Consumers' Deposits .. .. .	Nil	(a) For amounts paid on account of contracts in course of completion .. .. .	Nil
(b) Reserve for Bad and Doubtful Debts .. .. .	Nil	(b) For electrical energy supplied to 31st December, 1952 .. .. .	1,610 0 89
(c) Reserve for Leave Pay and Passages .. .. .	330 0 00	(c) Other .. .. .	471 8 73
		6. Other items (to be specified) .. .. .	2,081 9 62
		7. Cash at Bankers and in hand .. .. .	Nil
			1,010 0 00
	£ 80,606 19 10		£ 80,606 19 10

No. IX—KITALE BRANCH

STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC.

Quantity purchased (in Kelvins) .. .. .	Nil
Quantity generated (in Kelvins) .. .. .	1,019,585
Total of Quantities purchased and generated (in Kelvins) .. .. .	1,019,585
QUANTITY SOLD:	
By Meter .. .. .	866,607
Public Lamps .. .. .	1,174
By Other Sales .. .. .	Nil
Total Sold .. .. .	867,781
Quantity used on Works .. .. .	34,391
Total Quantity accounted for .. .. .	902,172
Quantity not accounted for .. .. .	117,413
Number of Public Lamps .. .. .	5
Total Maximum supply demanded (in Kilowatts) .. .. .	300
Total Connected Load (in Kilowatts) .. .. .	1,222

## No. III—NANYUKI BRANCH

## DR. CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER, 1952

CR.

	Balance of Expenditure at 31-12-51		Additions During Year		Deductions During Year		Balance of Expenditure at 31-12-52			Receipts to 31-12-51		Received During Year		Total Receipts to 31-12-52	
	£	s. cts.	£	s. cts.	£	s. cts.	£	s. cts.		£	s. cts.	£	s. cts.	£	s. cts.
<b>A. GENERATION</b>															
(i) Land, including law charges incidental to acquisition .. ..	30	11 66	866	16 59	Nil		897	8 25	Ordinary Shares of Sh..... ..	Nil		Nil		Nil	
(ii) Buildings and other permanent works .. ..	2,274	18 39	3,027	18 86	Nil		5,302	17 25	Preference Shares of Sh..... ..	Nil		Nil		Nil	
(iii) Hydraulic Works .. ..	2,175	0 00	1	10 00	Nil		2,176	10 00	Debenture Stock ..	Nil		Nil		Nil	
(iv) Plant, Machinery and Machine Foundations .. ..	12,429	4 16	11,674	16 26	Nil		24,104	0 42	Mortgage and bonds	Nil		Nil		Nil	
(v) Switchgear, Cabling and miscellaneous items .. ..	2,277	19 75	2,088	2 17	Nil		4,366	1 92	Amounts received in anticipation of calls	Nil		Nil		Nil	
(vi) Other items (to be specified)									Sales of patents or patent rights, etc.	Nil		Nil		Nil	
(a) Railway Siding .. ..	159	5 00	Nil		Nil		159	5 00	Other receipts (to be specified) .. ..	Nil		Nil		Nil	
(b) Borehole .. ..	Nil		1,696	2 27	Nil		1,696	2 27	Share Capital appropriated to the Nanyuki Undertaking .. ..	49,057	10 28	12,231	16 61	61,289	6 89
<b>B. MAIN TRANSMISSION SYSTEM</b>															
(i) Land, including law charges incidental to acquisition .. ..	Nil		Nil		Nil		Nil								
(ii) Buildings and other permanent works .. ..	Nil		Nil		Nil		Nil								
(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								
<b>C. DISTRIBUTION SYSTEM</b>															
(i) Land, including law charges incidental to acquisition .. ..	Nil		Nil		Nil		Nil								
(ii) Buildings and other permanent works .. ..	Nil		337	0 54	Nil		337	0 54							
(iii) Distributing Mains .. ..	6,057	18 74	929	15 67	Nil		6,987	14 41							
(iv) Transforming Apparatus .. ..	2,209	4 50	2,306	9 29	Nil		4,515	13 79							
(v) Switchgear, Cabling and miscellaneous items .. ..	Nil		123	19 75	Nil		123	19 75							
(vi) Service Lines .. ..	85	6 45	304	17 64	Nil		390	4 09							
(vii) Meters and Accessories and fees for certifying under the Ordinance and Cut-outs .. ..	571	15 89	486	16 96	Nil		1,058	12 85							
(viii) Other items (to be specified) .. ..	Nil		Nil		Nil		Nil								
<i>Carried forward</i> .. ..£	28,271	4 54	23,844	6 00	Nil		52,115	10 54	<i>Carried forward</i> ..£	49,057	10 28	12,231	16 61	61,289	6 89

	Balance of Expenditure at 31-12-51		Additions During Year		Deductions During Year		Balance of Expenditure at 31-12-52			Receipts to 31-12-51		Received During Year		Total Receipts to 31-12-52	
	£	s. cts.	£	s. cts.	£	s. cts.	£	s. cts.		£	s. cts.	£	s. cts.	£	s. cts.
<i>Brought forward</i> .. .. £	28,271	4 54	23,844	6 0)	Nil		52,115	10 54	<i>Brought forward</i> .. £	49,057	10 28	12,231	16 61	61,289	6 89
<b>D. MISCELLANEOUS</b>															
(i) Preliminary and Development expenditure (to be specified) ..	Nil		Nil		Nil		Nil								
(ii) Land, including law charges incidental to acquisition ..	Nil		Nil		Nil		Nil								
(iii) Buildings and other permanent works ..	Nil		1,107	16 13	Nil		1,107	16 13							
(iv) Tools, Implements and Testing Apparatus .. ..	18	10 80	55	16 20	8	4 00	66	3 00							
(v) Furniture and Fittings .. ..	100	15 00	38	8 55	13	15 55	125	8 00							
(vi) Motor Vehicles .. ..	371	9 48	9	0 00	130	9 48	250	0 00							
(vii) Apparatus on hire .. ..	Nil		9	15 95	19	95	8	16 00							
(viii) Cost of Licences .. ..	255	4 03	175	0 00	Nil		430	4 03							
(ix) Purchase of patents or patent rights ..	Nil		Nil		Nil		Nil								
(x) General Stores .. ..	2,845	2 28	2,821	4 85	Nil		5,666	7 13							
(xi) Works under construction (unallocated) .. ..	16,280	12 26	667	19 25	16,092	17 06	855	14 45							
(xii) Other items (to be specified) ..	Nil		Nil		Nil		Nil								
<b>TOTAL EXPENDITURE</b> .. .. £	48,142	18 39	28,729	6 93	16,246	6 04	60,625	19 28	<b>TOTAL CAPITAL</b> .. £	49,057	10 28	12,231	16 61	61,289	6 89
									<b>BALANCE</b> .. ..			<b>CREDIT</b> £		663	7 61

Provision for depreciation of works is made by a debit of £1,526 17 00 to Revenue Account transferred to Depreciation Reserve Account (No. VII).

## No. IV—NANYUKI BRANCH

## DR. REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952

CR.

	£	s.	cts.		£	s.	cts.
	£	s.	cts.		£	s.	cts.
<b>A. GENERATION</b>				<b>1. Sale of electrical energy:</b>			
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 ..	2,155	15	63	(a) By Meter at 38·48 cents per kelvin (average)	7,724	18	49
2. Oil, Waste, Water and Engine Room Stores ..	670	9	00	(b) By Public Lighting at .. cents per kelvin (average) .. .. .	191	10	00
3. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	1,104	8	71	(c) By other sales .. .. .	Nil		
4. Repairs, Maintenance and Renewals: £ s. cts.				2. Rental of Meters and Accessories .. .. .			7,916 8 49
(a) Land .. .. .	Nil			3. Hire of Apparatus on consumers' premises less expenses .. .. .			251 18 00
(b) Buildings and other permanent works .. .. .	12	13	10	4. Sale of Apparatus, less expenses .. .. .			Nil
(c) Hydraulic Works .. .. .	Nil			5. Installation and repair work, less expenses .. .. .			34 13 50
(d) Plant, Machinery and Machine Foundations .. .. .	330	0	09	6. Maintenance of Public Lamps .. .. .			513 4 64
(e) Switchgear, Cabling and miscellaneous items .. .. .	7	50		7. Royalties, Licences, etc. .. .. .			30 16 50
	343	0	69	8. Rents receivable .. .. .			Nil
5. Other items (to be specified) .. .. .	Nil			9. Other items (to be specified) .. .. .			Nil
6. Energy purchased in bulk:							
(a) From bulk supply licensee .. .. .	Nil						
(b) From local generating licensee .. .. .	Nil						
			4,273 14 03.				
<b>B. MAIN TRANSMISSION SYSTEM</b>							
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						
	Nil						
3. Other items (to be specified) .. .. .	Nil						
			Nil				
<b>C. DISTRIBUTION SYSTEM</b>							
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	539	12	84				
Carried forward ..£	539	12	84	4,273 14 03	Carried forward ..£	8,747	1 13

## No. IV—NANYUKI BRANCH

DR.

## REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952—(Contd.)

CR.

	£	s.	c.	s.	£	s.	c.	s.	£	s.	c.	s.
<i>Brought forward</i> ..£	539	12	34		4,273	14	03		<i>Brought forward</i> ..£	8,747	1	13
<b>C. DISTRIBUTION SYSTEM—(Contd.)</b>												
2. Repairs, Maintenance and Renewals:	£			s. cts.								
(a) Land .. .. .	Nil											
(b) Buildings and other permanent works .. .. .	Nil											
(c) Distributing Mains .. .. .	13	14	43									
(d) Transforming Apparatus .. .. .	31	5	58									
(e) Switchgear, Cabling and miscellaneous items .. .. .	19	2	70									
(f) Service Lines .. .. .	120	3	06									
(g) Meters, Accessories and Cut-outs .. .. .	14	10	70									
(h) Fees for re-certifying Meters and Accessories under the Ordinance .. .. .	Nil											
(i) Other items (to be specified) .. .. .	Nil											
					198	16	47					
3. Other items (to be specified):												
Telephone Rent .. .. .	56	0	00									
								794	9	31		
<b>D. PUBLIC LAMPS</b>												
1. Proportion of Salaries, Wages and Gratuities, as certified by the Managing Director, Chairman or Engineer .. .. .	Nil											
2. Renewal of Lamps, etc. .. .. .	12	3	41					12	3	41		
<b>E. GENERAL AND MANAGEMENT EXPENSES</b>												
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 .. .. .	Nil											
(b) Land Office .. .. .	10	0	00									
(c) Proportion of Head Office Rent .. .. .	6	12	74									
					16	12	74					
3. Rates and Taxes (to be specified):	£			s. cts.								
(a) Municipal Rates .. .. .	4	10	00									
(b) Business Licence .. .. .	Nil											
(c) Income Tax .. .. .	Nil											
					4	10	00					
4. Directors' Remuneration .. .. .	21	1	78									
<i>Carried forward</i> ..£	42	4	52		5,080	6	75		<i>Carried forward</i> ..£	8,747	1	13





No. VII—NANYUKI BRANCH

DR. DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER, 1952 CR

	£ s. cts.		£ s. cts.
1. Amount applied as under:		1. Balance from last account .. .. .	1,031 4 00
(a) Written off Capital Expenditure .. .. .	Nil	2. Amount transferred from Revenue Account (No. IV) .. .. .	1,526 17 00
(b) Expended on Renewals but not including betterment .. .. .	Nil	3. Interest on amount invested (description of investments to be specified)	Nil
2. Balance as per General Balance Sheet (No. VIII) .. .. .	2,558 1 00		
	£ 2,558 1 00		£ 2,558 1 00

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-51	Added during the year	Deducted during the year	Total to 31-12-52
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Net Revenue Account (No. V) and deducted from Capital Expenditure .. .. .	39 6 81	22 19 50	Nil	62 6 31
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) .. .. .	1,031 4 00	1,526 17 00	Nil	2,558 1 00
	£ 1,070 10 81	1,549 16 50	Nil	2,620 7 31

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—NANYUKI BRANCH

## GENERAL BALANCE SHEET AS AT 31st DECEMBER, 1952

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) .. .. .			
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc., to 31st December, 1952 .. .. .	Nil			3. Stores:	£	s. cts.	
(b) Sundry Creditors on open accounts .. .. .	157	18	32	(a) Coal or other fuel .. .. .	62	17	96
			157 18 32	(b) General .. .. .	Nil		
3. Balance at credit of:				(c) Consumers' installation and repair stores .. .. .	Nil		
(a) Net Revenue Account (No. V) Balance at 31-12-52 at credit thereof (Working Profit for year £1,236 0 70) carried to Company's Net Revenue Account No. V, Item 2 (g) .. .. .	Nil			(d) On consignment .. .. .	Nil		
(b) General Reserve Account (No. VI) .. .. .	Nil			(e) In transit .. .. .	Nil		
(c) Depreciation Reserve Account (No. VII) .. .. .	2,558	1	00	4. Preliminary and Development Expenses .. .. .			62 17 96
4. Other items (to be specified) .. .. .	Nil			5. Sundry Debtors:	£	s. cts.	Nil
				(a) For amounts paid on account of contracts in course of completion .. .. .	Nil		
				(b) For electrical energy supplied to 31st December, 1952 .. .. .	1,176	5	17
				(c) Other .. .. .	1,691	0	56
				6. Other items (to be specified) .. .. .			2,867 5 73
				7. Cash at Bankers and in hand .. .. .			Nil
							449 3 24
	£	64,005	6 21				£ 64,005 6 21

## No. IX—NANYUKI BRANCH

## STATEMENT OF ELECTRICAL ENERGY GENERATED, PURCHASED, SOLD, ETC.

Quantity purchased (in Kelvins) .. .. .	Nil
Quantity generated (in Kelvins) .. .. .	489,151
Total of Quantities purchased and generated (in Kelvins) .. .. .	489,151
QUANTITY SOLD:	
By Meter .. .. .	406,127
Public Lamps .. .. .	Not Metered
By Other Sales .. .. .	Nil
Total Sold .. .. .	406,127
Quantity used on Works .. .. .	9,482
Total Quantity accounted for .. .. .	415,609
Quantity not accounted for .. .. .	73,542
Number of Public Lamps .. .. .	40
Total Maximum supply demanded (in Kilowatts) .. .. .	164
Total Connected Load (in Kilowatts) .. .. .	356