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GAZETTE NOTICE No. 4657

The Hon. Minister for Power and Communications, Nairobi.

DEAR SIR,

THE EAST AFRICAN POWER AND LIGHTING COMPANY, LIMITED

As auditors appointed under the provisions of the Electric Power Act, we have examined and audited the accounts of the above Company for the year ended 31st December 1965, as set out in the accounts submitted to you.

We have examined the allocation of Common Charges as between the three undertakings—Nairobi and Mount Kenya, Coast and West Kenya, and in our opinion, these allocations are fair and may be accepted as correct.

In terms of section 47 of the Electric Power Act there is no liability for 1965.

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

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

Yours faithfully,

GILL AND JOHNSON,
Chartered Accountants.

No. I—CENTRAL OFFICE

DISTRIBUTING LICENCES Nos. 2, 4, 8, 9, 12, 13, 14, 16, 17, 18, 19 AND 22

THE EAST AFRICAN POWER AND LIGHTING COMPANY, LIMITED

YEAR ENDED 31st DECEMBER 1965

STATEMENT OF STOCK CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING
AUTHORIZED BY THE ABOVE-MENTIONED LICENCES ON THE 31st DECEMBER 1965

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	—	—	—	—	—	—	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	—	—	—	—	—	—	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	1,737,777 0 00	Nil	—	—
Undenominated	Memorandum and Articles of Assoc. amended by General Meeting, 18-6-52	—	—	—	—	—	—	1,000,000
All Issued Shares converted to the same class of Stock Units of the same nominal value	Memorandum and Articles of Assoc. amended by General Meeting, 8-12-52	—	—	—	—	—	—	—
Undenominated	Memorandum and Articles of Assoc. amended by General Meeting, 9-7-54	—	—	—	—	—	258,496	2,500,000
Ordinary (Converted from Debenture Stock, 1960/69)	Directors Meeting, 18-1-56	70,125	1	1	70,125 0 00	—	—	—
	Directors Meeting, 16-1-57	8,466	1	1	8,466 0 00	—	—	—
	Directors Meeting, 30-1-58	173,016	1	1	173,016 0 00	—	—	—
	Directors Meeting, 21-1-59	692,909	1	1	692,909 0 00	—	—	—
	Directors Meeting, 19-1-60	129,129	1	1	129,129 0 00	—	—	—
Ordinary	Directors Meeting, 20-4-60	150,000	1	1	150,000 0 00	—	—	—
Preference 7% Cumulative	Directors Meeting, 20-4-60	50,000	1	1	50,000 0 00	—	—	—
Ordinary (Scrip Issue from Capital Reserves) ..	Extraordinary General Meeting 12-6-64	1,516,749	1	1	1,516,749 0 00	—	—	—
		9,741,504	—	—	9,741,504 0 00	—	258,496	10,000,000

No. II—CENTRAL OFFICE

STATEMENT OF LOAN CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING
AUTHORIZED BY THE ABOVE-MENTIONED LICENCES ON THE 31st DECEMBER 1965

Amount Borrowed £—Nil

Remaining Borrowing Powers As authorized by the Company's Memorandum and Articles of Association.

Total Amount of Borrowing Powers As authorized by the Company's Memorandum and Articles of Association.

Total Share Capital Paid-up—See No. I £9,741,504 0 00

Total Loan Capital Borrowed—See No. II Nil

TOTAL CAPITAL RECEIVED £9,741,504 0 00

No. III—CENTRAL OFFICE

DR.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

CR.

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
A. GENERATION					Ordinary Stock Units of Sh. 20 each ..	Nil	Nil	Nil
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil	Preference Stock Units of Sh. 20 each	Nil	Nil	Nil
(ii) Buildings and other Permanent Works	Nil	Nil	Nil	Nil	Debenture Stock ..	Nil	Nil	Nil
(iii) Hydraulic Works	Nil	Nil	Nil	Nil	Mortgages and Bonds	Nil	Nil	Nil
(iv) Plant, Machinery and Machine Foundations	Nil	Nil	Nil	Nil	Amounts received in anticipation of calls	Nil	Nil	Nil
(v) Switchgear, Cabling and Miscellaneous Items	Nil	Nil	Nil	Nil	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. MAIN TRANSMISSION SYSTEM					Capital appropriated to the Central Office Account	1,148,374 7 43	Dr. 2,081,367 9 89	Dr. 932,993 2 46
(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				
C. DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other Permanent Works	Nil	Nil	Nil	Nil				
(iii) Distributing Mains	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 Act 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> £	1,148,374 7 43	Dr. 2,081,367 9 89	Dr. 932,993 2 46

No. III—CENTRAL OFFICE

DR.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965—(Cont'd)

CR.

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ 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> £	1,148,374 7 43	<i>Dr.</i> 2,081,367 9 89	<i>Dr.</i> 932,993 2 46
D. MISCELLANEOUS								
(i) Preliminary and Development Ex- penditure (to be specified) ..	Nil	Nil	Nil	Nil				
(ii) Land, including Law charges inci- dental to acquisition	939 3 26	Nil	Nil	939 3 26				
(iii) Buildings and other Permanent Works	34,364 3 08	21,198 16 88	Nil	55,562 19 96				
(iv) Tools, Implements and Testing Ap- paratus	745 18 00	1,477 16 78	556 13 11	1,667 1 67				
(v) Furniture and Fittings	12,618 18 33	4,807 10 33	2,657 3 33	14,769 5 33				
(vi) Motor Vehicles	11,772 9 40	15,324 16 50	7,163 12 90	19,933 13 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 (un- allocated)	10,853 2 61	Nil	10,853 2 61	Nil				
(xii) Other Items (to be specified)— Training Mains	1,073 7 86	Nil	Nil	1,073 7 86				
TOTAL EXPENDITURE £	72,367 2 54	42,809 0 49	21,230 11 95	93,945 11 08	TOTAL CAPITAL .. £	1,148,374 7 43	<i>Dr.</i> 2,081,367 9 89	<i>Dr.</i> 932,993 2 46
BALANCE			DEBIT	£ 1,026,938 13 54				

Provision for depreciation of works is made by a debit of £542,500-0-00 to the Revenue Accounts transferred to Three Depreciation Reserve Accounts (No. VII).

CR.

[illegible]

No. VI—CENTRAL OFFICE

DR.

GENERAL RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

CR.

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:			Nil	1. Balance from last account			900,000 0 00
2. Balance as per General Balance Sheet (No. VIII)			900,000 0 00	2. Amount transferred from Net Revenue Account (No. V)			Nil
				3. Interest on amount invested (description of investments to be specified)			Nil
	£		900,000 0 00		£		900,000 0 00

No. VII—CENTRAL OFFICE

DR.

DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

CR.

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:				1. Balance from last account			2,403 16 00
(a) Written off Capital Expenditure			Nil	2. Amount transferred from Net Revenue Account (No. V)			1,034 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)			3,437 16 00				
	£		3,437 16 00		£		3,437 16 00

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-64	Added during year	Deducted during year	Total to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Net Revenue Account (No. V) and Deducted from Capital Expenditure	4,552 14 75	Nil	Nil	4,552 14 75
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)	2,403 16 00	1,034 0 00	Nil	3,437 16 00
	£ 6,956 10 75	1,034 0 00	Nil	7,990 10 75

NOTE: Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned.

No. VIII—CENTRAL OFFICE

GENERAL BALANCE SHEET AS AT 31st DECEMBER 1965

CAPITAL AND LIABILITIES		PROPERTY AND ASSETS	
	£ s. cts.		£ s. cts.
1. Amount received as per Capital Account (No. III) Dr.	932,993 2 46	1. Expenditure as per Capital Account (No. III) ..	93,945 11 08
2. Sundry Creditors:			
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc., to 31st December 1965	£ s. cts. Nil	2. Investments (to be specified with basis of valuation):	
(b) Sundry Creditors on open accounts	517,306 14 97	(a) Associated Companies at cost	58 6 67
		(b) Short Term Loans at cost	100,000 0 00
		(c) The Government of the United Republic of Tanzania Bills Receivable	3,584,350 0 00
3. Balances at credit of:			3,684,408 6 67
(a) Net Revenue Account (No. V)	419,294 2 70	3. Stores:	
(b) General Reserve Account (No. VI)	900,000 0 00	(a) General	9 0 00
(c) Depreciation Reserve Account (No. VII)	3,437 16 00	4. Preliminary and Development Expenses	Nil
4. Other items (to be specified):		5. Sundry Debtors:	
(a) Development Reserve Account	157,389 14 58	(a) For amounts paid on account of contracts in course of completion	133 0 95
(b) Contingency Reserve Account	Nil	(b) For electrical energy supplied to 31st December 1965	Nil
(c) Capital Reserve Account	1,223,937 15 23	(c) Other Debtors:	
(d) Reserve for Leave Pay and Passages	Nil	(i) Sundries	36,858 16 98
(e) Reserve for Superannuation Scheme	590 6 90	(ii) Advances to Associated Companies	357,000 0 00
(f) Reserve for Final Dividend on Ordinary Stock, 1965	379,575 4 00		393,991 17 93
(g) Reserve for Stores Revaluation	49,624 14 89	6. Other items (to be specified)	Nil
(h) Reserve for Future Taxation	463,172 19 54	7. Cash at Bankers and in hand	310,537 10 67
(i) Reserve for Bad and Doubtful Debts	10,000 0 00		
(j) Deferred Interest	1,291,556 0 00		
	£ 4,482,892 6 35		£ 4,482,892 6 35

As Auditors appointed under the provisions of the Electric Power Act we certify that all our requirements have been complied with and that we have examined and audited the Accounts of the Central Office for the year ended 31st December 1965 as set out above and on the accompanying Schedules Nos. I, II, III, V, VI, VII with the books of the Company maintained for Nairobi and Mount Kenya, Coast and West Kenya Undertakings as set out in the accompanying Schedules in respect of each undertaking 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 Act.

GILL & JOHNSON, Chartered Accountants,
Auditors.

NAIROBI,
3rd August 1966.

V. A. MADDISON,
Director of Company.
B. H. KYLE-BOWYER,
Secretary.

No. III—NAIROBI AND MOUNT KENYA

DR.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 1965

CR.

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
A. GENERATION								
(i) Land, including law charges incidental to acquisition ..	46,178 14 45	Nil	Nil	46,178 14 45	Ordinary Stock Units of Sh. 20 each ..	Nil	Nil	Nil
(ii) Buildings and other Permanent Works ..	375,467 19 38	175 1 35	Nil	375,643 0 73	Preference Stock Units of Sh. 20 each ..	Nil	Nil	Nil
(iii) Hydraulic Works ..	78,270 2 97	Nil	Nil	78,270 2 97	Debenture Stock ..	Nil	Nil	Nil
(iv) Plant, Machinery and Machine Foundations ..	1,920,078 0 10	Nil	55,041 0 14	1,865,036 19 96	Mortgages and bonds ..	Nil	Nil	Nil
(v) Switchgear, Cabling and Miscellaneous Items ..	227,988 18 33	Nil	Nil	227,988 18 33	Amounts received in anticipation of calls ..	Nil	Nil	Nil
(vi) Other items (to be specified):								
(a) Fencing and Security Lighting ..	2,471 4 71	127 6 00	Nil	2,598 10 71	Sales of patents or patent rights, etc. ..	Nil	Nil	Nil
(b) Boreholes ..	3,321 4 77	Nil	Nil	3,321 4 77	Other receipts (to be specified) ..	Nil	Nil	Nil
(c) Control Equipment ..	24,479 11 53	Nil	Nil	24,479 11 53	Capital appropriated to the Nairobi and Mount Kenya Undertaking ..	4,916,796 13 50	494,712 13 93	5,411,509 7 43
(d) Railway Siding ..	166 11 00	Nil	Nil	166 11 00				
B. MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition ..	15,767 17 12	500 5 40	Nil	16,268 2 52				
(ii) Buildings and other Permanent Works ..	30,318 0 45	9,183 11 05	Nil	39,501 11 50				
(iii) Main Transmission Lines ..	397,363 5 80	Nil	Nil	397,363 5 80				
(iv) Transforming Apparatus ..	461,921 10 76	Nil	Nil	461,921 10 76				
(v) Switchgear, Cabling and Miscellaneous Items ..	252,369 15 85	Nil	Nil	252,369 15 85				
(vi) Other Items (to be specified):								
(a) Borehole ..	818 0 30	Nil	Nil	818 0 30				
C. DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition ..	24,387 12 19	144 1 91	Nil	24,531 14 10				
(ii) Buildings and other Permanent Works ..	209,245 16 25	3,645 1 25	Nil	212,890 17 50				
(iii) Distributing Mains ..	1,672,039 19 61	74,929 8 96	Nil	1,746,969 8 57				
(iv) Transforming Apparatus ..	548,368 8 13	12,195 15 73	Nil	560,564 3 86				
(v) Switchgear, Cabling and Miscellaneous Items ..	349,313 15 82	Nil	14,763 16 22	334,549 19 60				
(vi) Service Lines ..	130,867 10 48	20,376 4 33	Nil	151,243 14 81				
(vii) Meters and Accessories and fees for certifying under the Act and Cut-outs ..	268,100 2 23	15,936 7 85	Nil	284,036 10 08				
(viii) Other Items (to be specified):								
(a) Plant and Machinery ..	8,781 4 20	8 7 00	Nil	8,789 11 20				
(b) Borehole ..	1,319 14 19	Nil	Nil	1,319 14 19				
<i>Carried forward</i> ..	£7,049,405 0 62	137,221 10 83	69,804 16 36	7,116,821 15 09	<i>Carried forward</i> ..	£4,916,796 13 50	494,712 13 93	5,411,509 7 43

No. III—NAIROBI AND MOUNT KENYA

DR. CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965—(Cont'd)

CR.

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i>	£ 7,049,405 0 62	137,221 10 83	69,804 16 36	7,116,821 15 09	<i>Brought forward</i> ..	£ 4,916,796 13 50	494,712 13 93	5,411,509 7 43
D. MISCELLANEOUS								
(i) Preliminary and Development expenditure (to be specified) ..	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition ..	2,875 0 69	58,474 0 55	Nil	61,349 1 24				
(iii) Buildings and other Permanent Works ..	125,578 7 56	328,024 16 92	Nil	453,603 4 48				
(iv) Tools, Implements and Testing Apparatus ..	28,387 15 49	7,930 8 03	6,229 15 70	30,088 7 82				
(v) Furniture and Fittings ..	90,390 18 65	4,534 13 00	12,782 19 90	82,142 11 75				
(vi) Motor Vehicles ..	49,518 14 00	39,245 3 15	25,469 8 15	63,294 9 00				
(vii) Apparatus on hire ..	68,602 17 16	5,150 14 93	7,072 1 06	66,681 11 03				
(viii) Cost of Licences ..	5,110 8 54	Nil	Nil	5,110 8 54				
(ix) Purchase of patents or patent rights ..	Nil	Nil	Nil	Nil				
(x) General Stores ..	411,334 13 56	60,545 6 89	Nil	471,880 0 45				
(xi) Works under construction (unallocated) ..	182,379 3 64	220,051 2 27	9,775 0 02	392,655 5 89				
(xii) Other Items (to be specified):								
(a) Radio Communication Sets ..	7,706 5 00	913 0 44	1,632 11 44	6,986 14 00				
TOTAL EXPENDITURE ..	£ 8,021,289 4 91	862,090 17 01	132,766 12 63	8,750,613 9 29	TOTAL CAPITAL ..	£ 4,916,796 13 50	494,712 13 93	5,411,509 7 43
BALANCE	DEBIT ..	£ 3,339,104 1 86				

Provision for depreciation of works is made by a debit of £294,431-0-00 to Nairobi and Mount Kenya Revenue Account transferred to Nairobi and Mount Kenya Depreciation Reserve Account (No. VII).

No. IV—NAIROBI AND MOUNT KENYA

DR. REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965—(Contd)

Cr.

	£ s. cts.	£ s. cts.		£ s. cts.
<i>Brought forward</i> £	282,439 13 24	1,144,427 6 20	<i>Brought forward</i> £	2,990,734 2 71
C. DISTRIBUTION SYSTEM—(Cont'd)				
2. Repairs, Maintenance and Renewals:	£ s. cts.			
(a) Land	126 5 77			
(b) Buildings and other Permanent Works	660 5 21			
(c) Distributing Mains	26,829 3 84			
(d) Transforming Apparatus	6,712 14 16			
(e) Switchgear, Cabling and Miscellaneous Items	2,796 3 77			
(f) Service Lines	6,525 12 24			
(g) Meters, Accessories and Cut-outs	18,767 3 30			
(h) Fees for re-certifying Meters and Accessories under the Act	Nil			
(i) Other Items (to be specified): Workshop Plant and Machinery	54 16 18			
	62,472 4 47			
3. Other Items (to be specified): Telephones	8,075 0 37	352,986 18 08		
D. PUBLIC LAMPS				
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer	2,663 0 81			
2. Renewal of Lamps, etc.	1,492 2 70	4,155 3 51		
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	10,251 10 93			
(b) Land Office	4,300 11 97			
(c) Proportion of Central Office Rent	5,829 16 74	20,381 19 64		
3. Rates and Taxes (to be specified):	£ s. cts.			
(a) Municipal Rates	7,154 19 69			
(b) Business Licence	8 0 00			
(c) Radio Telecommunication Licence	228 0 00			
	7,390 19 69			
4. Directors' Remuneration	3,304 10 24			
<i>Carried forward</i> £	31,077 9 57	1,501,569 7 79	<i>Carried forward</i> £	2,990,734 2 71

No. VII—NAIROBI AND MOUNT KENYA

DR. DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

CR.

	£	s.	cts.		£	s.	cts.
1. Amount applied as under:				1. Balance from last account	3,205,783	4	81
(a) Written off Capital Expenditure	75,698	9	18	2. Amount transferred from Revenue Account (No. IV)	294,431	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)	3,424,515	15	63				
	£ 3,500,214	4	81		£ 3,500,214	4	81

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-64	Added during the year	Deducted during the year	Total to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Revenue Account (No. IV) and Deducted from Capital Expenditure	312,722 8 71	27,345 15 39	Nil	340,068 4 10
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure	431,056 8 46	75,698 9 18	Nil	506,754 17 64
(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)	3,205,783 4 81	294,431 0 00	75,698 9 18	3,424,515 15 63
	£ 3,950,845 13 09	397,475 4 57	75,698 9 18	4,272,622 8 48

NOTE.—Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned

No. VIII—NAIROBI AND MOUNT KENYA

GENERAL BALANCE SHEET AS AT 31st DECEMBER 1965

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
	£	s. cts.		£	s. cts.
1. Amount received as per Capital Account (No. III)	5,411,509	7 43	1. Expenditure as per Capital Account (No. III)	8,750,613	9 29
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 1965	22,717	11 56	3. Stores:		
(b) Sundry Creditors on open accounts	31,815	3 79	(a) Coal or other fuel	22,342	17 10
	54,532	15 35	(b) General	Nil	
3. Balance at credit of:			(c) Consumers' installation and repair stores	Nil	
(a) Revenue Account (No. IV) Balance at 31-12-65 at credit thereof (Working Profit for year £637,963-1-64) carried to Company's Net Revenue Account No. V, Item 2 (a)	Nil		(d) On consignment	2,761	17 70
(b) General Reserve Account (No. VI)	Nil		(e) In transit	35,357	18 43
(c) Depreciation Reserve Account (No. VII)	3,424,515	15 63	4. Preliminary and Development Expenses		60,462 13 23
4. Other Items (to be specified):			5. Sundry Debtors:		Nil
(a) Consumers' Deposits	187,139	3 78	(a) For amounts paid on account of contracts in course of completion	Nil	
(b) Reserve for Deposit Interest	18,559	4 92	(b) For electrical energy supplied to 31st December 1965	241,152	19 44
(c) Reserve for Staff Housing Improvements	512	10 76	(c) Other	24,471	3 33
			6. Other Items (to be specified):		265,624 2 77
			(a) Annual Charges carried forward		3,358 12 58
			7. Cash at Bankers and in hand		16,710 0 00
	£9,096,768	17 87		£9,096,768	17 87

No. IX—NAIROBI AND MOUNT KENYA

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

Quantity purchased (in Kelvins)	293,480,350
Quantity generated (in Kelvins)	23,248,144
Total of Quantities purchased and generated (in Kelvins)	316,728,494
QUANTITY SOLD:	
By Meter	274,926,143
Public Lamps	6,721,686
By Other Sales	Nil
Total Sold	281,647,829
Quantity used on Works	1,271,072
Total Quantity accounted for	282,918,901
Quantity not accounted for	33,809,593
Number of Public Lamps	9,606
Total Maximum supply demanded (in Kilowatts)	54,480
Total Connected Load (in Kilowatts)	Not Recorded

No. III—COAST

DR.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

CR.

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
A. GENERATION								
(i) Land, including law charges incidental to acquisition	136,848 3 93	5,390 9 00	Nil	142,238 12 93				
(ii) Buildings and other Permanent Works	392,150 9 20	19,342 0 00	Nil	411,492 9 20	Ordinary Stock			
(iii) Hydraulic Works	Nil	Nil	Nil	Nil	Units of Sh. 20 each	Nil	Nil	Nil
(iv) Plant, Machinery and Machine Foundations	1,840,892 7 07	3,334 19 62	Nil	1,844,227 6 69	Preference Stock			
(v) Switchgear, Cabling and Miscellaneous Items	233,951 17 71	Nil	303 1 00	233,648 16 71	Units of Sh. 20 each	Nil	Nil	Nil
(vi) Other Items (to be specified): Workshop Plant	2,511 3 45	497 16 00	Nil	3,008 19 45	Debenture Stock ..	Nil	Nil	Nil
					Mortgages and bonds	Nil	Nil	Nil
B. MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	1,452 15 60	Nil	Nil	1,452 15 60	Amounts received in anticipation of calls	Nil	Nil	Nil
(ii) Buildings and other Permanent Works	8,778 14 46	Nil	Nil	8,778 14 46				
(iii) Main Transmission Lines	308,183 10 91	Nil	53,358 0 00	254,825 10 91	Sales of patents or patent rights, etc.	Nil	Nil	Nil
(iv) Transforming Apparatus	35,286 17 40	Nil	Nil	35,286 17 40				
(v) Switchgear, Cabling and Miscellaneous Items	30,563 4 88	Nil	Nil	30,563 4 88	Other receipts (to be specified)	Nil	Nil	Nil
(vi) Other Items (to be specified)	Nil	Nil	Nil	Nil				
C. DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	13,289 14 26	Nil	Nil	13,289 14 26	Capital appropriated to the Coast Undertaking	3,295,546 15 79	266,396 7 29	3,561,943 3 08
(ii) Buildings and other Permanent Works	26,084 12 40	372 1 10	Nil	26,456 13 50				
(iii) Distributing Mains	432,606 17 02	17,125 7 67	Nil	449,732 4 69				
(iv) Transforming Apparatus	173,617 7 42	13,855 3 83	Nil	187,472 11 25				
(v) Switchgear, Cabling and Miscellaneous Items	198,046 6 44	10,890 13 60	26,068 17 37	182,868 2 67				
(vi) Service Lines	37,376 10 89	7,199 14 85	Nil	44,576 5 74				
(vii) Meters and Accessories and fees for certifying under the Act and Cut-outs	93,400 5 39	3,562 8 12	Nil	96,962 13 51				
(viii) Other Items (to be specified)	Nil	Nil	Nil	Nil				
Carried forward	£ 3,965,040 18 43	81,570 13 79	79,729 18 37	3,966,881 13 85	Carried forward	£ 3,295,546 15 79	266,396 7 29	3,561,943 3 08

No. III—COAST

DR.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965—(Cont'd)

CR.

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i>	£ 3,965,040 18 43	81,570 13 79	79,729 18 37	3,966,881 13 85	<i>Brought forward</i>	£ 3,295,546 15 79	266,396 7 29	3,561,943 3 08
D. MISCELLANEOUS								
(i) Preliminary and Development Expenditure (to be specified) ..	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition	280 5 00	3,384 6 00	Nil	3,664 11 00				
(iii) Buildings and other Permanent Works ..	67,652 15 53	31,561 7 50	Nil	99,214 3 03				
(iv) Tools, Implements and Testing Apparatus	7,370 3 00	1,780 1 68	1,675 4 68	7,475 0 00				
(v) Furniture and Fittings	27,274 10 00	Nil	18,964 10 00	8,310 0 00				
(vi) Motor Vehicles	9,519 17 00	5,457 17 40	4,082 14 40	10,895 0 00				
(vii) Apparatus on Hire	5,100 6 00	Nil	570 6 00	4,530 0 00				
(viii) Cost of Licences	1,200 8 79	Nil	Nil	1,200 8 79				
(ix) Purchase of patents or patent rights ..	Nil	Nil	Nil	Nil				
(x) General Stores	95,153 16 00	Nil	4,938 9 78	90,215 6 22				
(xi) Works under construction (unallocated)	23,485 13 62	371,338 0 11	34 5 45	394,789 8 28				
(xii) Other Items (to be specified):								
(a) Temporary Buildings	416 14 00	Nil	191 14 00	225 0 00				
(b) Strong Room	776 9 00	Nil	86 9 00	690 0 00				
(c) Air Conditioners	Nil	4,519 11 00	894 11 00	3,625 0 00				
(d) Office Machines	Nil	14,131 11 00	2,826 11 00	11,305 0 00				
TOTAL EXPENDITURE	£ 4,203,271 16 37	513,743 8 48	113,994 13 68	4,603,020 11 17	TOTAL CAPITAL	£ 3,295,546 15 79	266,396 7 29	3,561,943 3 08
BALANCE			DEBIT ..	£ 1,041,077 8 09				

Provision for depreciation of works is made by a debit of £158,261-0-00 to Coast Revenue Account transferred to Coast Depreciation Reserve Account (No. VII).

No. IV—COAST

Dr.

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965—(Cont'd)

Cr.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> .. £	81,949	11	23	335,374	11	32	<i>Brought forward</i> .. £	1,139,119	13	58
C. DISTRIBUTION SYSTEM—(Cont'd)										
2. Repairs, Maintenance and Renewals:	£	s.	cts.							
(a) Land	29	9	02							
(b) Buildings and other Permanent Works	2,205	17	75							
(c) Distributing Mains	3,825	12	22							
(d) Transforming Apparatus	500	7	53							
(e) Switchgear, Cabling and Miscellaneous Items	96	19	34							
(f) Service Lines	2,825	14	88							
(g) Meters, Accessories and Cut-outs	5,365	16	17							
(h) Fees for re-certifying Meters and Accessories under the Act	Nil									
(i) Other Items (to be specified):	Nil									
			14,849	16	91					
3. Other Items (to be specified):										
Telephones			2,259	17	69					
						99,059	5	83		
D. PUBLIC LAMPS										
1. Proportion of Salaries, Wages and Gratuities, as certified by the Managing Director, Chairman or Engineer			1,138	12	83					
2. Renewal of Lamps, etc.			668	3	23					
						1,806	16	06		
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	2,211	4	00							
(b) Land Office	1,645	7	15							
(c) Proportion of Central Office Rent	2,093	7	63							
			5,949	18	78					
3. Rates and Taxes (to be specified):	£	s.	cts.							
(a) Municipal Rates	3,281	5	31							
(b) Business Licence	Nil									
(c) Income Tax	Nil									
			3,281	5	31					
4. Directors' Remuneration			1,135	18	52					
<i>Carried forward</i> .. £	10,367	2	61	436,240	13	21	<i>Carried forward</i> .. £	1,139,119	13	58

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> .. £	10,367	2	61	436,240	13	21	<i>Brought forward</i> .. £	1,139,119	13	58
E. GENERAL AND MANAGEMENT EXPENSES—(Cont'd)										
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	81,545	13	21							
6. Stationery, Printing and Advertising ..	5,594	19	56							
7. General Establishment Charges ..	9,936	12	31							
8. Auditors of Company ..	1,377	11	27							
9. Auditors appointed under provisions of licence ..	16	0	00							
10. Law Expenses ..	977	12	51							
11. Insurances ..	6,621	2	14							
12. Upkeep of Motor Vehicles, Transport, etc. ..	16,611	18	19							
13. Medical Expenses ..	4,121	5	44							
14. Postages and Telegrams ..	2,504	1	28							
15. Bad Debts written off ..	1,036	13	19							
16. Interest on Consumers' deposits ..	1,600	7	98							
17. Other Items (to be specified):	£	s.	cts.							
(a) Bank Charges ..	1,403	9	62							
(b) Repairs and Maintenance:										
Land ..	5	10	00							
Buildings ..	2,486	1	51							
Tools, Implements and Testing Apparatus ..	1,496	10	60							
Furniture and Fittings ..	752	17	32							
Air Conditioners ..	407	13	76							
(c) Trustees Fees ..	57	15	00							
(d) Welfare ..	435	15	36							
(e) Sales Promotion ..	407	18	10							
(f) Accounting Machines ..	692	13	25							
(g) Training ..	16,341	15	63							
(h) Market Survey Fees ..	Nil									
	24,488	0	15	166,798	19	84				
F. DEPRECIATION										
1. Depreciation written off:	£	s.	cts.							
(a) Testing Apparatus ..	267	18	45							
(b) Apparatus on Hire ..	503	0	12							
(c) Tools, and Implements ..	1,407	6	23							
(d) Furniture and Fittings ..	4,337	14	19							
(e) Motor Vehicles ..	Nil									
(f) Other Items (to be specified):										
Temporary Buildings ..	38	14	00	603,039	13	05				
Stores ..	Nil									
Strong room ..	86	9	00							
Air Conditioners ..	894	11	00							
	7,535	12	99							
2. Transfer to Depreciation Reserve Account (No. VII) ..	158,261	0	00	165,796	12	99				
TOTAL EXPENDITURE ..	£			768,836	6	04				
BALANCE CARRIED TO NET REVENUE ACCOUNT (No. V) ..	£			370,283	7	54				
	£			1,139,119	13	58				
							£	1,139,119	13	58

No. VII—COAST

Dr. DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

Cr.

	£ s. cts.		£ s. cts.
1. Amount applied as under:		1. Balance from last account	945,575 15 38
(a) Written off Capital Expenditure	35,147 3 27	2. Amount transferred from Revenue Account (No. IV)	158,261 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)	1,068,689 12 11		
	<u>£ 1,103,836 15 38</u>		<u>£ 1,103,836 15 38</u>

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-64	Added during the year	Deducted during the year	Total to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.
1. Amount written off as per Revenue Account (No. IV) and Deducted from Capital Expenditure	84,767 11 81	7,535 12 99	Nil	92,303 4 80
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure	135,300 0 98	35,147 3 27	Nil	170,447 4 25
(b) Expended on Renewals, but not including betterment	Nil	Nil	Nil	Nil
3. Balance of Depreciation Reserve Account (No. VII)	945,575 15 38	158,261 0 00	35,147 3 27	1,068,689 12 11
	<u>£ 1,165,643 8 17</u>	<u>200,943 16 26</u>	<u>35,147 3 27</u>	<u>1,331,440 1 16</u>

NOTE.—Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned.

No. VIII—COAST

GENERAL BALANCE SHEET AS AT 31st DECEMBER 1965

CAPITAL AND LIABILITIES			PROPERTY AND ASSETS		
	£	s. cts.		£	s. cts.
1. Amount received as per Capital Account (No. III)	3,561,943	3 08	1. Expenditure as per Capital Account (No. III)	4,603,020	11 17
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 1965	2,604	6 29	3. Stores:		
(b) Sundry Creditors on open accounts	755	0 00	(a) Coal or other fuel	6,909	15 12
	3,359	6 29	(b) General	Nil	
3. Balance at credit of:			(c) Consumers' installation and repair stores	Nil	
(a) Revenue Account (No. IV) Balance at 31-12-65 at credit thereof (Working Profit for year £370,283-7-54) carried to Company's Net Revenue Account No. V, Item 2 (b)	Nil		(d) On consignment	Nil	
(b) General Reserve Account (No. VI)	Nil		(e) In transit	Nil	
(c) Depreciation Reserve Account (No. VII)	1,068,689	12 11	4. Preliminary and Development Expenses		6,909 15 12
4. Other Items (to be specified):			5. Sundry Debtors:		Nil
(a) Consumers' Deposits	57,268	6 02	(a) For amounts paid on account of contracts in course of completion	1,040	13 77
(b) Reserve for Bad and Doubtful Debts	Nil		(b) For electrical energy supplied to 31st December 1965	84,267	18 99
(c) Reserve for Leave Pay and Passages	17,017	1 77	(c) Other	9,645	3 67
(d) Reserve for Deposit Interest	5,024	3 45			94,953 16 43
(e) Reserve for Steam Plant Maintenance	2,000	0 00	6. Other Items (to be specified)		Nil
	£4,715,301	12 72	7. Cash at Bankers and in hand		10,417 10 00
				£4,715,301	12 72

No. IX—COAST

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

Quantity purchased (in Kelvins)	Nil
Quantity generated (in Kelvins)	125,813,396
Total of Quantities purchased and generated (in Kelvins)	125,813,396
QUANTITY SOLD:	
By Meter	112,471,927
Public Lamps	968,482
By Other Sales	Nil
Total Sold	113,440,409
Quantity used on Works	7,005,348
Total Quantity accounted for	120,445,757
Quantity not accounted for	5,367,639
Number of Public Lamps	1,624
Total Maximum supply demanded (in Kilowatts)	19,800
Total Connected Load (in Kilowatts)	Not recorded

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
A. GENERATION								
(i) Land, including law charges incidental to acquisition	9,145 7 72	Nil	Nil	9,145 7 72	Ordinary Stock Units of Sh. 20 each	Nil	Nil	Nil
(ii) Buildings and other Permanent Works	110,318 11 77	6,778 11 42	Nil	117,097 3 19				
(iii) Hydraulic Works	12,328 14 20	Nil	Nil	12,328 14 20				
(iv) Plant, Machinery and Machine Foundations	650,388 3 63	6,990 5 13	207 3 00	657,171 5 76				
(v) Switchgear, Cabling and Miscellaneous Items	83,282 12 30	2,487 18 20	430 0 00	85,340 10 50	Preference Stock Units of Sh. 20 each	Nil	Nil	Nil
(vi) Other Items (to be specified):					Debtenture Stock ..	Nil	Nil	Nil
(a) Borehole	1,037 7 90	Nil	Nil	1,037 7 90	Mortgages and Bonds	Nil	Nil	Nil
(b) Railway Siding	195 9 10	Nil	Nil	195 9 10				
B. MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	18,657 15 90	1,446 11 00	Nil	20,104 6 90	Amounts received in anticipation of calls	Nil	Nil	Nil
(ii) Buildings and other Permanent Works	19,650 3 06	367 10 00	Nil	20,017 13 06	Sales of patents or patent rights, etc.	Nil	Nil	Nil
(iii) Main Transmission Lines	402,788 10 42	87,444 10 15	Nil	490,233 0 57	Other receipts (to be specified)	Nil	Nil	Nil
(iv) Transforming Apparatus	163,790 10 52	5,303 8 95	1,638 18 30	167,455 1 17	Capital appropriated to the West Kenya Under-taking	1,591,946 3 28	109,098 8 67	1,701,044 11 95
(v) Switchgear, Cabling and Miscellaneous Items	90,202 16 66	481 2 91	92 1 16	90,591 18 41				
(vi) Other Items (to be specified) ..	Nil	Nil	Nil	Nil				
C. DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	102 11 99	86 5 00	Nil	188 16 99				
(ii) Buildings and other Permanent Works	2,833 17 70	Nil	Nil	2,833 17 70				
(iii) Distributing Mains	296,564 5 95	21,754 4 64	Nil	318,318 10 59				
(iv) Transforming Apparatus	128,886 4 36	6,898 11 87	Nil	135,784 16 23				
(v) Switchgear, Cabling and Miscellaneous Items	12,417 13 23	Nil	94 10 41	12,323 2 82				
(vi) Service Lines	25,294 6 03	4,033 16 93	Nil	29,328 2 96				
(vii) Meters and Accessories and fees for certifying under the Act and Cut-outs	56,883 17 96	3,363 1 34	Nil	60,246 19 30				
viii) Other Items (to be specified): Workshop Plant	804 13 93	Nil	Nil	804 13 93				
<i>Carried forward</i>	£2,085,573 14 33	147,435 17 54	2,462 12 87	2,230,546 19 00	<i>Carried forward</i> .. £	1,591,946 3 28	109,098 8 67	1,701,044 11 95

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965—(Cont'd)

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i>	£2,085,573 14 33	147,435 17 54	2,462 12 87	2,230,546 19 00	<i>Brought forward</i> ..	£1,591,946 3 28	109,098 8 67	1,701,044 11 95
D. MISCELLANEOUS								
(i) Preliminary and Development expenditure (to be specified) ..	Nil	Nil	Nil	Nil				
(ii) Land, including law charges incidental to acquisition ..	777 15 34	4,957 19 00	Nil	5,735 14 34				
(iii) Buildings and other Permanent Works ..	19,107 7 90	40,714 0 00	Nil	59,821 7 90				
(iv) Tools, Implements and Testing Apparatus ..	2,641 5 00	211 13 76	502 13 76	2,350 5 00				
(v) Furniture and Fittings ..	7,726 6 00	Nil	2,886 11 00	4,839 15 00				
(vi) Motor Vehicles ..	7,067 0 00	8,194 17 00	3,597 7 00	11,664 10 00				
(vii) Apparatus on hire ..	4,022 7 00	36 1 50	398 8 50	3,660 0 00				
(viii) Cost of Licences ..	1,904 6 53	Nil	Nil	1,904 6 53				
(ix) Purchase of patents or patent rights ..	Nil	Nil	Nil	Nil				
(x) General Stores ..	61,818 16 43	Nil	1,821 8 09	59,997 8 34				
(xi) Works under construction (un-allocated) ..	170,340 17 17	25,075 10 51	13,959 0 81	181,457 6 87				
(xii) Other Items (to be specified) ..								
(a) Office Machines ..	Nil	1,509 1 00	283 11 00	1,225 10 00				
(b) Radio Communication Sets ..	Nil	1,666 1 00	325 16 00	1,340 5 00				
TOTAL EXPENDITURE	£2,360,979 15 70	229,801 1 31	26,237 9 03	2,564,543 7 98	TOTAL CAPITAL ..	£1,591,946 3 28	109,098 8 67	1,701,044 11 95
BALANCE			DEBIT ..	£863,498 16 03				

Provision for depreciation of works is made by a debit of £88,774-0-00 to West Kenya Revenue Account transferred to West Kenya Depreciation Reserve Account No. VII).

	£	s.	cts.		£	s.	cts.
	£	s.	cts.		£	s.	cts.
A. GENERATION				1. Sale of Electrical Energy:			
1. Water, Coal or other Fuel including dues, carriage, unloading, storing and all expenses of placing the same on the works, and disposal of waste products ..	15,611	3	82	(a) By Meter at 27.65 cents per kelvin (average)	527,859	19	23
2. Oil, Waste, Water and Engine Room Stores ..	526	7	68	(b) By Public Lighting at 34.70 cents per kelvin (average)	12,974	0	00
3. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	23,411	12	11	(c) By other sales	Nil		
4. Repairs, Maintenance and Renewals: £ s. cts.							
(a) Land	74	0	88	2. Rental of Meters and Accessories		9,652	14 20
(b) Buildings and other Permanent Works	1,379	11	73	3. Hire of Apparatus on consumers' premises, less expenses ..		791	14 86
(c) Hydraulic Works	27	8	25	4. Sale of Apparatus, less expenses		115	2 46
(d) Plant, Machinery and Machine Foundations	3,664	9	37	5. Installation and Repair Work, less expenses		1,173	12 08
(e) Switchgear, Cabling and Miscellaneous Items	121	10	12	6. Maintenance of Public Lamps		314	8 68
	5,267	0	35	7. Royalties, Licences, etc.		Nil	
5. Other Items (to be specified)	Nil			8. Rents receivable		3,590	5 07
6. Energy purchased in bulk:				9. Other Items (to be specified):		Nil	
(a) From Bulk Supply Licensee	139,901	13	54				
(b) From Local Generating Licensee	Nil						
			184,717 17 50				
B. MAIN TRANSMISSION SYSTEM							
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	5,288	5	83				
2. Repairs, Maintenance and Renewals: £ s. cts.							
(a) Land	44	10	35				
(b) Buildings and other Permanent Works	202	3	79				
(c) Main Transmission Lines	387	0	91				
(d) Transforming Apparatus	1,902	5	47				
(e) Switchgear, Cabling and Miscellaneous Items	Cr. 35	1	53				
	2,500	18	99				
3. Other Items (to be specified)	Nil						
			7,789 4 82				
C. DISTRIBUTION SYSTEM							
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	47,362	15	15				
Carried forward .. £	47,362	15	15	Carried forward .. £	556,471	16	58
			192,507 2 32				

No. IV—WEST KENYA

DR.

REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965—(Cont'd)

CR.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> ...£	47,362	15	15	192,507	2	32	<i>Brought forward</i> ...£	556,471	16	58
C. DISTRIBUTION SYSTEM—(Cont'd)										
2. Repairs, Maintenance and Renewals:	£	s.	cts.							
(a) Land	Nil									
(b) Buildings and other Permanent Works		15	38							
(c) Distributing Mains	3,458	13	67							
(d) Transforming Apparatus	2,253	18	31							
(e) Switchgear, Cabling and Miscellaneous Items	417	4	27							
(f) Service Lines	1,942	14	62							
(g) Meters, Accessories and Cut-outs	1,290	6	27							
(h) Fees for re-certifying Meters and Accessories under the Act	Nil									
(i) Other Items (to be specified): Rhythmic Control Equipment	7	62								
				9,364	0	14				
3. Other Items (to be specified): Telephones				1,947	10	40				
							58,674	5	69	
D. PUBLIC LAMPS										
1. Proportion of Salaries, Wages and Gratuities, as certified by the Managing Director, Chairman or Engineer				133	0	36				
2. Renewal of Lamps, etc.				136	4	13				
							269	4	49	
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	3,049	3	24							
(b) Land Office	982	12	37							
(c) Proportion of Central Office Rent	1,332	3	04							
				5,363	18	65				
3. Rates and Taxes (to be specified):	£	s.	cts.							
(a) Municipal Rates	1,850	2	23							
(b) Business Licence	Nil									
(c) Income Tax	Nil									
				1,850	2	23				
4. Directors' Remuneration				722	17	24				
<i>Carried forward</i> ...£	7,936	18	12	251,450	12	50	<i>Carried forward</i> ...£	556,471	16	58

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought forward</i> .. £	7,936	18	12	251,450	12	50	<i>Brought forward</i> .. £	556,471	16	58
E. GENERAL AND MANAGEMENT EXPENSES—(Cont'd)										
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer ..	56,752	11	03							
6. Stationery, Printing and Advertising ..	4,115	5	89							
7. General Establishment charges ..	6,768	16	34							
8. Auditors of Company ..	876	16	27							
9. Auditors appointed under provisions of licence ..	10	0	00							
10. Law Expenses ..	572	0	69							
11. Insurances ..	3,343	6	17							
12. Upkeep of Motor Vehicles, Transport, etc. ..	12,570	2	54							
13. Medical Expenses ..	1,481	10	36							
14. Postages and Telegrams ..	1,559	0	42							
15. Bad Debts, written off ..	158	14	12							
16. Interest on Consumers' deposits ..	1,715	11	60							
17. Other Items (to be specified): .. £ s. cts.										
(a) Bank Charges ..	1,099	7	29							
(b) Repairs and Maintenance:										
Land ..	Nil									
Buildings ..	1,510	19	07							
Tools, Implements and Testing Apparatus ..	817	13	94							
Furniture and Fittings ..	528	7	37							
Radio Communication Sets ..	14	18	87							
(c) Training School ..	10,661	11	77							
(d) Welfare ..	91	12	86							
(e) Trustees Fees ..	36	15	00							
	14,761	6	17							
F. DEPRECIATION				112,621	19	72				
1. Depreciation written off: .. £ s. cts.										
(a) Testing Apparatus ..	189	10	27							
(b) Apparatus on Hire ..	398	8	50							
(c) Tools and Implements ..	297	13	49							
(d) Furniture and Fittings ..	977	13	45							
(e) Motor Vehicles ..	Nil									
(f) Other Items (to be specified): ..										
Radio Communication Sets ..	325	16	00							
	2,189	1	71							
	88,774	0	00							
2. Transfer to Depreciation Reserve Account (No. VII) ..				90,963	1	71				
TOTAL EXPENDITURE	£			455,035	13	93				
BALANCE CARRIED TO NET REVENUE ACCOUNT (No. V) ..	£			101,436	2	65				
	£			556,471	16	58				
							£	556,471	16	58

No. VII—WEST KENYA

Dr.

DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 1965

Cr.

	£	s.	cts.		£	s.	cts.	
1. Amount applied as under:				1. Balance from last account	768,063	6	45	
(a) Written off Capital Expenditure	128	16	00	2. Amount transferred from Revenue Account (No. IV)	88,774	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)	856,708	10	45					
	£	856,837	6	45	£	856,837	6	45

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-64	Added during the year	Deducted during the year	Total to 31-12- 65
1. Amount written off as per Revenue Account (No. IV) and deducted from Capital Expenditure	£ 41,896 6 19	£ 2,189 1 71	£ Nil	£ 44,085 7 90
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure	92,868 15 35	128 16 00	Nil	92,997 11 35
(b) Expended on Renewals, but not including betterment	Nil	Nil	Nil	Nil
3. Balance of Depreciation Reserve Account (No. VII)	768,063 6 45	88,774 0 00	128 16 00	856,708 10 45
	£ 902,828 7 99	91,091 17 71	128 16 00	993,791 9 70

NOTE.—Depreciation on motor vehicles has been made a direct charge to the respective accounts concerned.

GENERAL BALANCE SHEET AS AT 31st DECEMBER 1965

CAPITAL AND LIABILITIES		PROPERTY AND ASSETS	
1. Amount received as per Capital Account (No. III)	£ s. cts. 1,701,044 11 95	1. Expenditure as per Capital Account (No. III)	£ s. cts. 2,564,543 7 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 1965	2,726 6 30	3. Stores:	£ s. cts.
(b) Sundry Creditors on open accounts	4,086 11 34	(a) Coal or other fuel	10,513 12 67
	6,812 17 64	(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.. .. .	10,513 12 67
(a) Revenue Account (No. IV) Balance at 31-12-65 at credit thereof (Working Profit for year £101,436-2-65) carried to Company's Net Revenue Account No. V, Item 2 (c)	Nil	5. Sundry Debtors:	£ s. cts.
(b) General Reserve Account (No. VI)	Nil	(a) For amounts paid on account of contracts in course of completion	1,757 10 81
(c) Depreciation Reserve Account (No. VII)	856,708 10 45	(b) For electrical energy supplied to 31st December 1965	53,777 3 26
		(c) Other	2,312 0 62
4. Other Items (to be specified):		6. Other Items (to be specified)	57,846 14 69
(a) Consumers' Deposits	57,297 12 75		Nil
(b) Reserve for Bad and Doubtful Debts	Nil	7. Cash at Bankers and in hand	8,235 0 00
(c) Reserve for Leave Pay and Passages	11,740 17 77		
(d) Reserve for Deposit Interest	7,534 4 78		
	£2,641,138 15 34		£2,641,138 15 34

No. IX—WEST KENYA

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

Quantity purchased (in Kelvins)	39,992,905
Quantity generated (in Kelvins)	3,959,863
Total of Quantities purchased and generated (in Kelvins)	43,952,768
QUANTITY SOLD:	
By Meter	38,180,657
Public Lamps	747,804
By Other Sales	Nil
Total Sold	38,928,461
Quantity used on Works	246,068
Total Quantity accounted for	39,174,529
Quantity not accounted for	4,778,239
Number of Public Lamps	1,831
Total Maximum supply demanded (in Kilowatts)	7,988
Total Connected Load (in Kilowatts)	Not Recorded

GAZETTE NOTICE No. 4658

No. I

THE ELECTRIC POWER ACT

BULK SUPPLY LICENCE NO. 3

TANA RIVER DEVELOPMENT COMPANY LIMITED

YEAR ENDED 31st DECEMBER 1965

STATEMENT OF SHARE CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING
AUTHORIZED BY THE ABOVE-MENTIONED LICENCE ON 31st DECEMBER 1965

Description of Capital	Authorized by	No. of Shares Issued	Nominal Amount of Shares	Called up per Share	Total Paid up	Issued not Paid up	Remaining Unissued	Total Amount Authorized
Ordinary Shares	Memorandum and Articles of Association ..		£	£	£	£	£	£
		100	1	1	100	—	—	100
		100	—	—	100	—	—	100

No. II

STATEMENT OF LOAN CAPITAL APPROPRIATED FOR THE PURPOSES OF THE UNDERTAKING
AUTHORIZED BY THE ABOVE-MENTIONED LICENCE ON 31st DECEMBER 1965

Description of Loans £3,500,000 (Sterling) A Debenture Stock 1971/87 (for Commonwealth Development Corporation).
 Sh. 8,660,000 B Debenture Stock 1971/87 (for The East African Power and Lighting Company Limited).
 Sh. 6,040,000 8% C Debenture Stock 1971/87 (for The East African Power and Lighting Company Limited).
 £1,844,661 (Sterling) 5½% D Debenture Stock 1967/77 (for Glyn, Mills and Company).

	Principal	Capitalised Interest	Total
Amount Borrowed			
To be satisfied by the issue of A Debenture Stock 1971/87	£300,000 0 00	£11,112 6 60	£311,112 6 60
To be satisfied by the issue of B Debenture Stock 1971/87	Sh. 1,100,000.00	Sh. 22,093.15	£ 56,104 13 15
To be satisfied by the issue of 8% C Debenture Stock 1971/87	Sh. 6,040,000.00	—	£302,000 0 00
			£669,216 19 75

Remaining Borrowing Powers Authorized by the Company's Memorandum and Articles of Association.
 Total Amount of Borrowing Powers As authorized by the Company's Memorandum and Articles of Association.

Total Share Capital paid up, See No. I £100 0 00
 Total Loan Capital Borrowed, See No. II £669,216 19 75

TOTAL CAPITAL RECEIVED £669,316 19 75

No. III—TANA RIVER DEVELOPMENT COMPANY LIMITED

Dr.

CAPITAL ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

Cr.

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
A. GENERATION								
(i) Land, including law charges incidental to acquisition	Nil	48 17 00	Nil	48 17 00	Ordinary Shares of Sh. 20/- each ..	Nil	100 0 00	100 0 00
(ii) Buildings and other Permanent Works	Nil	Nil	Nil	Nil	Preference Shares ..	Nil	Nil	Nil
(iii) Hydraulic Works	Nil	Nil	Nil	Nil				
(iv) Plant, Machinery and Machine Foundations	Nil	Nil	Nil	Nil				
(v) Switchgear, Cabling and Miscellaneous Items	Nil	Nil	Nil	Nil	Debenture Stock ..	Nil	Nil	Nil
(vi) Other Items—					Mortgages and Bonds	Nil	Nil	Nil
(a) Access Roads	Nil	88,832 5 53	Nil	88,832 5 53				
(b) Work in Progress	Nil	303,508 10 85	Nil	303,508 10 85	Amounts received in anticipation of calls	Nil	Nil	Nil
B. MAIN TRANSMISSION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil	Sales of patents or patent rights, etc.	Nil	Nil	Nil
(ii) Buildings and other Permanent Works	Nil	Nil	Nil	Nil				
(iii) Main Transmission Lines	Nil	Nil	Nil	Nil	Other Receipts:			
(iv) Transforming Apparatus	Nil	Nil	Nil	Nil	Loans to be satisfied by the issue of Debenture Stock as detailed in Statement of Loan Capital (No. 11)	Nil	669,216 19 75	669,216 19 75
(v) Switchgear, Cabling and Miscellaneous Items	Nil	Nil	Nil	Nil				
(vi) Other Items	Nil	Nil	Nil	Nil				
C. DISTRIBUTION SYSTEM								
(i) Land, including law charges incidental to acquisition	Nil	Nil	Nil	Nil				
(ii) Buildings and other Permanent Works	Nil	Nil	Nil	Nil				
(iii) Distributing Mains	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 Act and Cut-outs	Nil	Nil	Nil	Nil				
(viii) Other Items	Nil	Nil	Nil	Nil				
<i>Carried forward</i> £	Nil	392,389 13 38	Nil	392,389 13 38	<i>Carried forward</i> £	Nil	669,316 19 75	669,316 19 75

No. III—TANA RIVER DEVELOPMENT COMPANY LIMITED

DR. CAPITAL ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 1965—(Cont'd.)

CR.

	Balance of Expenditure at 31-12-64	Additions During Year	Deductions During Year	Balance of Expenditure at 31-12-65		Receipts to 31-12-64	Received During Year	Total Receipts to 31-12-65
	£ s. cts.	£ s. cts.	£ s. cts.	£ s. cts.		£ s. cts.	£ s. cts.	£ s. cts.
<i>Brought forward</i> £	Nil	392,389 13 38	Nil	392,389 13 38	<i>Brought forward</i> £	Nil	669,316 19 75	669,316 19 75
D. MISCELLANEOUS								
(i) Preliminary and Development Expenditure: acquisition of Water Rights and Cost of Preliminary Investigations	Nil	302,000 0 00	Nil	302,000 0 00				
(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	Nil	1,021 1 00	206 1 00	815 0 00				
(v) Furniture and Fittings	Nil	489 6 00	49 6 00	440 0 00				
(vi) Motor Vehicles	Nil	6,103 12 00	1,528 12 00	4,575 0 00				
(vii) Apparatus on Hire	Nil	Nil	Nil	Nil				
(viii) Cost of Licences	Nil	458 2 50	Nil	458 2 50				
(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—								
(a) Office Machines	Nil	87 15 00	17 15 00	70 0 00				
(b) Radio Communications ..	Nil	513 10 00	103 10 00	410 0 00				
TOTAL EXPENDITURE £	Nil	703,062 19 88	1,905 4 00	701,157 15 88	TOTAL CAPITAL £	Nil	669,316 19 75	669,316 19 75
BALANCE			DEBIT £	31,840 16 13				

No Provision for Depreciation of Works has been made.

No. IV—TANA RIVER DEVELOPMENT COMPANY LIMITED

DR.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 1965

CR.

		£ s. cts.			£ s. cts.
A. GENERATION		£ 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		Nil		1. Sale of Electrical Energy	
2. Oil, waste, Water and Engine Room Stores		Nil		(a) By Meter at cents per kelvin (average)	Nil
3. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer		Nil		(b) By Public Lighting at cents per kelvin (average)	Nil
4. Repairs, Maintenance and Renewals:	£ s. cts.			(c) By other sales	Nil
(a) Land	Nil			2. Rental of Meters and Accessories	Nil
(b) Buildings and other Permanent Works	Nil			3. Hire of Apparatus on consumers' premises less expenses	Nil
(c) Hydraulic Works	Nil			4. Sale of Apparatus, less expenses	Nil
(d) Plant, Machinery and Machine Foundations	Nil			5. Installation and Repair Work, less expenses	Nil
(e) Switchgear, Cabling and Miscellaneous Items	Nil			6. Maintenance of Public Lamps	Nil
5. Other items		Nil		7. Royalties, Licences, etc.	Nil
6. Energy purchased in bulk:		Nil		8. Rents receivable	Nil
(a) From Bulk Supply Licensee		Nil		9. Other Items:	
(b) From Local Generating Licensee		Nil		Balance carried to Net Revenue Account (No. V)	53,387 19 72
B. MAIN TRANSMISSION SYSTEM			Nil		
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer		Nil			
2. Repairs, Maintenance and Renewals:	£ s. cts.				
(a) Land	Nil				
(b) Buildings or other Permanent Works	Nil				
(c) Main Transmission Lines	Nil				
(d) Transforming Apparatus	Nil				
(e) Switchgear, Cabling and Miscellaneous Items	Nil				
3. Other Items		Nil			
C. DISTRIBUTION SYSTEM			Nil		
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer		Nil			
Carried Forward	£	Nil	Nil	Carried Forward	£ 53,387 19 72

No. IV—TANA RIVER DEVELOPMENT COMPANY LIMITED

DR. REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965—(Cont'd.)

CR.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought Forward</i>	£		Nil			Nil	<i>Brought Forward</i>	£	53,387	19 72
C. DISTRIBUTION SYSTEM—(Cont'd.)	£		s. cts.							
2. Repairs, Maintenance and Renewals:										
(a) Land			Nil							
(b) Buildings and other Permanent Works			Nil							
(c) Distributing Mains			Nil							
(d) Transforming Apparatus			Nil							
(e) Switchgear, Cabling and Miscellaneous Items			Nil							
(f) Service Lines			Nil							
(g) Meters, Accessories and Cutouts			Nil							
(h) Fees for re-certifying Meters and Accessories under the Act			Nil							
(i) Other Items			Nil							
3. Other Items			Nil			Nil				
D. PUBLIC LAMPS										
1. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer			Nil							
2. Renewal of Lamps, etc.			Nil			Nil				
E. GENERAL AND MANAGEMENT EXPENSES										
1. Royalties, etc., payable for use of patents or patent processes			Nil							
2. Rents Payable:	£		s. cts.							
(a) Office			Nil							
(b) Land Office			Nil							
(c) Proportion of Head Office Rent			Nil							
3. Rates and Taxes:	£		s. cts.							
(a) Municipal Rates			Nil							
(b) Business Licence			Nil							
(c) Radio Telephone Licence			13 0 00							
4. Directors' Remuneration			1,501 10 25							
<i>Carried Forward</i>	£		1,514 10 25			Nil	<i>Carried Forward</i>	£	53,387	19 72

No. IV—TANA RIVER DEVELOPMENT COMPANY LIMITED

DR.

REVENUE ACCOUNT FOR THE YEAR ENDED 31ST DECEMBER 1965—(Cont'd.)

CR.

	£	s.	cts.	£	s.	cts.		£	s.	cts.
<i>Brought Forward</i>	£						<i>Brought Forward</i>	£		
	1,514	10	25	Nil				53,387	19	72
E. GENERAL AND MANAGEMENT EXPENSES—(Cont'd.)										
5. Proportion of Salaries, Wages and Gratuities as certified by the Managing Director, Chairman or Engineer	3,383	6	70							
6. Stationery, Printing and Advertising	352	5	23							
7. General Establishment Charges	306	11	87							
8. Auditors of Company	147	0	00							
9. Auditors appointed under provisions of Licence	3	0	00							
10. Law Expenses including Preliminary and Formation Expenses	4,377	5	75							
11. Insurances	Nil									
12. Upkeep of Motor Vehicles, Transport, etc.	307	5	00							
13. Medical Expenses	5	5	00							
14. Postages, Telegrams and Telephones	191	15	65							
15. Bad Debts, written off	Nil									
16. Interest on Consumers' Deposits	Nil									
17. Other Items:	£	s.	cts.							
(a) Bank Charges	3	4	00							
(b) Repairs and Maintenance	Nil									
(c) Travelling Expenses	1,656	6	20							
(d) Inauguration Ceremony	3,270	4	07							
(e) Finance Charges and Fees	25,000	0	00							
(f) Loss on Sale of Motor Vehicle	91	6	00							
(g) Nairobi Office Expenditure 1st December 1963 to 31st December 1965	10,873	10	00							
	40,894	10	27	51,482	15	72				
F. DEPRECIATION										
1. Depreciation written off:	£	s.	cts.							
(a) Meters and Cutouts	Nil									
(b) Apparatus on Hire	Nil									
(c) Tools, Implements and Testing Apparatus	206	1	00							
(d) Furniture and Fittings	49	6	00							
(e) Motor Vehicles	1,528	12	00	51,482	15	72				
(f) Other Items:										
(i) Office Machines	17	15	00							
(ii) Radio Communications	103	10	00							
	1,905	4	00							
2. Transfer to Depreciation Reserve Account (No. VII)	Nil			1,905	4	00				
TOTAL EXPENDITURE	£			£						
				53,387	19	72				
Balance carried to Net Revenue Account (No. V)	£			Nil						
	£			£						
				53,387	19	72				
							£			
							53,387	19	72	

No. V—TANA RIVER DEVELOPMENT COMPANY LIMITED

DR.

NET REVENUE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

CR.

[illegible]

No. VI—TANA RIVER DEVELOPMENT COMPANY LIMITED

DR.

GENERAL RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

CR.

	£	s.	cts.		£	s.	cts.
1. Amount applied as under			Nil	1. Balance from last account			Nil
2. Balance as per General Balance Sheet (No. VIII)			Nil	2. Amount transferred from Net Revenue Account (No. V)			Nil
				3. Interest on amount invested			Nil
	£		Nil		£		Nil

No. VII—TANA RIVER DEVELOPMENT COMPANY LIMITED

Dr. DEPRECIATION RESERVE ACCOUNT FOR THE YEAR ENDED 31st DECEMBER 1965

Cr.

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

TOTAL PROVISION MADE FOR DEPRECIATION	Total to 31-12-64	Added During Year	Deducted during year	Total to 31-12-65
1. Amount written off as per Revenue Account (No. IV) and Deducted from Capital Expenditure	£ s. cts. Nil	£ s. cts. 1,905 4 00	£ s. cts. Nil	£ s. cts. 1,905 4 00
2. Amount applied from Depreciation Reserve Account (No. VII):				
(a) Written off Capital Expenditure	Nil	Nil	Nil	Nil
(b) Expended on Renewals, but not including betterment	Nil	Nil	Nil	Nil
3. Balance of Depreciation Reserve Account (No. VII)	Nil	Nil	Nil	Nil
	£ Nil	1,905 4 00	Nil	1,905 4 00

No. VIII—TANA RIVER DEVELOPMENT COMPANY LIMITED

GENERAL BALANCE SHEET AS AT 31st DECEMBER 1965

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:	£	s.	cts.
(a) Sundry tradesmen and others due on construction of plant and machinery, fuel, stores, etc., to 31st December 1965	106,328	18	88	(a) Subsidiary Companies at cost less amounts previously written off	Nil		
(b) Sundry Creditors on open accounts	21,595	0	10	(b) Short Term Loans at cost	Nil		
			127,923 18 98				Nil
3. Balances at credit of:				3. Stores:			
(a) Net Revenue Account (No. V)	Nil			(a) Coal or other fuel	Nil		
(b) General Reserve Account (No. VI)	Nil			(b) General	Nil		
(c) Depreciation Reserve Account (No. VII)	Nil			(c) Consumers' installation and repair stores	Nil		
4. Other Items:				(d) On consignment	Nil		
(a) Development Reserve Account	Nil			(e) In transit	Nil		
(b) Capital Reserve Account	Nil						Nil
(c) Reserve for Leave Pay and Passages	Nil			4. Preliminary and Development Expenses			Nil
(d) Reserve for Superannuation Scheme	Nil			5. Sundry Debtors:	£	s.	cts.
(e) Reserve for Final Dividend on Ordinary Stock	Nil			(a) For amounts paid on account of contracts in course of completion	Nil		
				(b) For electrical energy supplied to 31st December 1965	Nil		
				(c) Other Debtors:			
				(i) Sundries	7,699	17	55
				(ii) Advances to Subsidiary Companies	Nil		
							7,699 17 55
				6. Other Items: Interest accrued on Short Term deposits			3,035 0 00
				7. Cash at Bankers and in hand			85,348 5 30
			£ 797,240 18 73				£ 797,240 18 73

As Auditors appointed under the provisions of the Electric Power Act we certify that all our requirements have been complied with and that we have examined and audited the Accounts of the Company for the year ended 31st December 1965 as set out above and on the accompanying Schedules Nos. I, II, III, IV, V, VI, VII, with the books of the Company.

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

NAIROBI
19th August 1966.

GILL & JOHNSON, *Chartered Accountants,*
Auditors.

V. A. MADDISON,
Director of Company.
T. P. H. LEECH,
Secretary.

No. IX—TANA RIVER DEVELOPMENT COMPANY LIMITED

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

[illegible]