

19

57953

26 NOV 23

100	
London	Can
500	

Date
26 Nov 1923

COLLEGE  
Sir S. Africana  
Secretary

RECORDED

1000

5000

5000

## SUBJECT

Railway.  
Draft financial statement.

desires to adopt -  
subject to modification  
etc., from 1<sup>st</sup> Jan, 1923  
Request for approval.

Previous Paper

No  
00873

Secretary & Val. Committee

## MINUTES

May we have your obmgs, please?

JRC  
28-11-23

I see nothing in the report  
with actions which calls for adverse  
criticism. ? Opposite

B  
5.12.23

The actual allocation of items to be  
assigned to the different funds may  
not be right, but the drafting of the  
report and the manner in which it has  
been presented is very good.  
The report is well prepared.

and add the draft  
to it, and the later  
graphs should be added  
as noted in pencil.

as the whole arrangement  
is able to regarded as permanent.  
A. A. - nothing, the most  
likely it has been done by him  
as a matter of an experiment  
in his work, who had  
experience & before the  
time of age he "should  
not" have been  
fully educated, & had  
as much as when I met  
him, & writing the  
time of my last interview  
forget, & found the year  
defining this person, writing  
as it stood only  
and as a living body  
to the perfect knowledge  
of his past & present. A

in Uganda & giving him his due  
the King of Uganda & the  
High Commissioner (Uganda) shall  
see that all that is in  
accordance with the existing  
laws & regulations is inserted  
such which belong to Uganda  
or Uganda must be transferred  
to the Uganda Uganda Simplified  
Administration. While that  
and the limitation of the power of  
the Uganda Uganda Legislative  
Council over the ~~simplified~~  
Simplified Administration  
expedition can be done by  
Order in Council or will also  
require local legislation, I  
shall have our legal adminis-  
trative

has the legal form but  
is <sup>in fact</sup> political, & the  
selection of the first  
people relevant to the  
highest office will be given

and added that  
still and the lots  
as yet should be altered  
and add a point

Mr. A. H. Morgan  
was to be appointed a member,  
and Mr. J. H. C. and  
Lyon as law by law  
the members of the  
Legal Committee and  
Lyons to represent the  
same to be in full  
possession in the  
Society, and  
and a term and  
nothing less than a  
year of legal Committee  
and, & found the  
representing the property  
to be in full order  
and as a strong body  
to the present Adminis-  
tration from 1

the legal Committee  
in ~~the~~ ~~the~~ ~~the~~  
present Adminis-  
tration to be done  
as long as of the  
legal Committee (which  
ought to be done in  
accordance with  
arrangements). The Committee  
will be invited  
and which belong to the  
of Uganda and transferred  
to the Uganda Uganda  
Administration. With that  
and the creation of the form of  
the Uganda Uganda Legislative  
Council and the ~~the~~  
present Adminis-  
tration can be done by  
John Council or will also  
represent the legal Committee,  
shall be as legal Adminis-  
tration

In the legal form can  
be performed, and  
the creation of the first  
law of the same to the  
present Adminis-  
tration

and in the other -  
and a fortnight in the  
- under the O.C., while  
a short alteration of effect  
in representation to the public  
- the audience could be  
an announcement of the  
the day.

If it is wanted to  
get the men whom personally  
should you think we should  
and the lack of legislation  
- might they still forward  
opposed along that a definite  
policy offering considerable  
structure drafting &  
writing & legislation  
engaged

W.  
8/2/22

Dr H.A. G.

(3) A 6th report  
presented by the latter in  
and other advice,  
you.

(4) On the general point, the  
legislation when, or  
when shall be made

(11)

a broad foundation, and an  
assisted wider again the  
public and private people, and  
I am well of French, etc. It is  
up to the local Govt to advise  
choose among to put the  
with a constitution and

I am again asking the  
a local agent, he told  
nothing that was in his up  
the approval of the local  
members, nor opposed  
until the other side, have been  
shown."

Therefore,

? Take note of your  
instructions over the 8th instant

b.c.s.

8/2/22

To friend - 3rd. line 5  
in the 8th  
signature.

At this.

W.D.R.

See draft. And I do  
not understand, the Cossack's case  
obtained in N.H. and now in the

middle with the other -  
and a fortnight in the  
middle of the Oct. 1st  
the 1st & 2nd October of 1865  
the 1st & 2nd of Nov. 1865  
in the middle of the  
middle of the month of Dec.  
the 1st & 2nd of Jan. 1866

I have written to  
you & you will probably  
state upon that we should  
not do less if they do nothing  
as might through inadvertent  
opposition stand still & do nothing  
further suggesting considerable  
obstruction & delaying  
initiating & completing  
legislation.

Dr. H. A. Root,  
of a few moments  
ago he told me  
and others about  
you

(4) On the question of the  
legislative reference  
to the subject of the

111  
a bill presented to the  
Senate made against the  
Army and Senate rejected  
I am told of course do not  
"up" to the last point, which  
is necessary to put the  
bill in condition to pass

Now as you are likely to  
be called upon, do you  
wishes that I can have your  
opinion of the way  
you would, or would not  
vote in either of them to  
be passed.

Yours

? Take over & you  
in that case do & so advise

6 A.M. 8/1/65

To friend. I do like to  
see the S<sup>t</sup> &  
the S<sup>t</sup> &

at this.

to D.R.

See map. And arranged with  
the Standard & the Cassier & have  
obtained the N.Y. & N.J. commissaries

112

affection with King and Queen  
Tugut Abduddin a kindred - he  
was made, as the army required  
for and suspension is different in each  
case.

First Case (1) The King's authority for the  
disposition of the funds contained in the  
treasuries of King and Queen  
shall be subject to the control of  
Parliament and the same  
cannot be used except under  
authorities laid down there.

(2) Parliament may authorise  
the disposition of the funds contained in the  
treasuries of King and Queen  
by a Proclamation issued by the  
King under his signature. A copy of  
such Proclamation shall be laid before  
Parliament.

Second Case The first authority for the  
disposition of the King and Queen  
Tugut Abduddin - a copy of  
all royal commands of Tugut and  
a copy of the Proclamation issued by the  
King under his signature - and the  
same may be laid before  
Parliament.

affection with Kya and Uganda  
Tugfit Akbar states a brief and  
succinct, as the author argued  
for and opposition is different and  
short.

First Class (1) Low Rank. Ability for self  
employment & low grade is reflected in the  
low income of Kya and Uganda.  
Level of education attend to and  
income cannot be used except with the  
attitudes and the others.

(2) Middle rank. Ability for  
employment depends on education - with  
a middle rank (Uganda Rely  
1970-1980-1990) - gain of ability of  
etc.

Second Class The first class of people with  
affection with Kya and Uganda  
Tugfit Akbar states - A result of  
the high concern for Tugfit and  
the ability of the country of R.R. 100-100  
affection of the people - under  
affection about which did not  
exist for human to do

Legislative Council of Kenya and Uganda  
should not be opposed by either Legislative  
Council unless the present Administration  
were reported to be inefficient by  
a vote from other public bodies of Kenya  
or Uganda.

(1) Bothwell & Co. (Kenya & Uganda)

(2) Lumsden & Co. (Kenya)

(3) Rankin & Co. (Kenya and Uganda)

(4) Wetherby, Son & Co

I shall call them at the end of  
of the year anything up to a little over  
shall be paid. But not against me  
(1 or 2)?

This will done before with  
Govt. They are dealing with  
existing funds, no new and  
earlier after being to  
be issued.

65ppr.

Legislative Council of Uganda and Uganda  
it will not be unusual for another Legislative  
Council under the present Administration  
which appears to be a continuation of  
a party from other public funds of Uganda  
in Uganda

(1) Budget in the (debt & taxes)

(2) Revenue & Expenditure

(3) Receipts & Expenditure

(4) Balance Sheet

I shall call it the budget of the  
Government of Uganda only. I do not think  
that it should be called a budget with  
Natives?

This budget was before the  
Govt. They are doing not  
enough funds, no longer are  
available than very few  
resources

less of

W.M.Y.A.

No. 104.

~~CONFIDENTIAL~~



57953

GOVERNMENT HOUSE

NAIROBI,

KENYA.

26 NOV 25

2nd November, 1923.

MY LORD DUKE,

With reference to paragraph 7 of Your Grace's Confidential despatch of the 19th June, I have the honour to transmit for consideration draft instructions, prepared by the General Manager, relative to the allocation of expenditure between Capital, Betterment, Renewals and Insurance Funds and working expenditure.

1. These instructions will be submitted to the new Inter-Colonial Railway Council at its first session in compliance with Your Grace's directions. In the meantime the General Manager is anxious to adopt the accompanying rules as from the 1st of January next pending further consideration by that Council.

2. The instructions appear to me to conform to accepted procedure and I trust that Your Grace will consider it their adoption as a working arrangement from the date mentioned on the understanding that modifications may be necessary from time to time as local experience is obtained.

4. I shall be glad to receive telegraphic advice as to whether Your Grace is prepared to approve of my proposal.

I have the honour to be,  
My Lord Duke,  
Your Grace's most devoted and  
most obedient servant,

*R. C. Gwynne*  
GOVERNOR.

MR. GRACE

THE EARL OF DEVONSHIRE, K.G., P.C., G.C.M.G., G.C.V.O.,  
SECRETARY OF STATE FOR THE COLONIES,  
BUNNING STREET, LONDON, S. W. 1.

W.M.Y.  
No. 884.

~~CONFIDENTIAL~~

57953

GOVERNMENT HOUSE.

NAIROBI.

KENYA.

2nd November, 1923.

MY LORD DUKE,

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I have the honour to be,  
My Lord Duke,  
Your Grace's most devoted and  
most obedient servant,

R. C. Goughdon  
GOVERNOR.

MY LORD

THE DUCHESS OF DEVONSHIRE, K.G., P.C., G.C.M.G., G.C.V.O.,  
SECRETARY OF STATE FOR THE COLONIES,  
BONDING STREET, LONDON, S. W. 1.

REVENUE EXPENDITURE  
INFORMATION ACT, 2000  
S. 8(1)(b), 8(4)(b)

INSTRUCTIONS GOVERNING THE ALLOCATION OF EXPENDITURE  
IN CONNECTION WITH NEW AND ADDITIONAL WORKS,  
REPLACEMENTS, VITRIFICATION, ETC.

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The various funds and accounts to which expenditure may be charged and the authority necessary in each case are:-

I. LOAN FUNDS.

Expenditure against loan funds is governed by loan Ordinances. Schedules of expenditure attached to such ordinances cannot be varied except under the authorities laid down therein.

II. PARLIAMENTARY GRANT.

Expenditure against balances under the old Parliamentary Grant (Uganda Railway Act 1896, 1902) cannot be incurred without the sanction of the Secretary of State.

III. GOVERNMENT GENERAL RAILWAY AND MARINE.

~~These funds are established by credits from~~  
~~net revenue with the object of providing means~~  
~~for effecting improvements in capital assets or,~~  
~~when justified by financial considerations,~~  
~~requiring additional assets, without the necessity~~  
~~for using interest-bearing loan funds.~~

~~Expenditure from these funds may be~~  
~~subsequently capitalised, as, for example, in~~  
~~respect of capital additions and improvements made~~  
~~to increase revenue or decrease expenditure.~~

2.

or left as a final charge against the Settlement Fund, and therefore undeposited.

~~Authorised~~ for expenditure from the Settlement Funds will be contained in estimates sanctioned by the Legislature and the Secretary of State, but the Management may approve of reallocations in respect of individual items within the limit of the total expenditure sanctioned.

~~Authorised~~ for expenditure from the ~~Settlement~~ <sup>Management</sup> Fund will be contained in estimates sanctioned by the Legislature and the Secretary of State, but the Management may approve of reallocations in respect of individual items within the limit of the total expenditure sanctioned.

SHIP INSURANCE FUND (MARINE).

This fund has been established by credit from Revenue Account for the purpose of replacing, or making good losses or damage to, steamers, tugs, lighters, &c., or shipwreck, fire, collisions or other risks. Expenditure against this fund is included in estimates for sanction by the Legislature and the Secretary of State.

### (3) CHINESE RAILWAYS AND HARBOUR.

These funds are established by credit from Revenue Account for the purpose of replacing or renewing wasting assets.

Expenditure against these funds is initiated <sup>and kept</sup> in estimates for sanction by the Legislature and the Secretary of State, but the Management may approve of reallocations in respect of individual items within the limit of the total expenditure sanctioned, <sup>and A</sup>

### (4) WORKING ACCOUNTS.

In the ordinary working accounts are

3.

incapable the maintenance, minor replacements  
and renewals of existing assets. Expenditure  
against these funds is deducted in estimates by  
mention by the Auditor General and the Secretary of  
State, in the general programme of re-allocation [as  
above] [E 2]

#### PRINCIPLES GOVERNING THE ALLOCATION OF EXPENDITURE AS BETWEEN THE ABOVE FUNDS.

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##### (i) LOAN FUNDS.

Expenditure against loan funds is on Capital account and includes the following to the extent to which provision is made in loan Ordinances:-

- (a) Cost of New lines and rolling stock therefor.
- (b) Cost of New and additional works and improvements.
- (c) Cost of New rolling stock, steamers, tugs, lighters, &c., for increased traffic requirements.
- (d) Cost of other additional assets.

##### (ii) PARLIAMENTARY GRANT.

Expenditure against the Parliamentary Grant (Uganda Railway Acts 1896 and 1902) is on Capital Account and must be limited to such additional buildings, rolling stock or other assets to the Uganda Railway main line as have been approved by the Secretary of State.

*Second Class*

- (1) ~~Expenditure on betterments to be capitalised~~

~~over the cost of any work exceeds £250 inclusive:-~~

- (1) Capital alterations and additions to existing assets, e.g:

Extensions of platforms.

Extensions of existing sidings.

Additional accommodation in quarters, &c.

Additions to station yards.

Extensions of cabin accommodation on steamers.

Enlargement of piers, docks, wharves, &c.

- (2) Additional capital assets not provided for under 1 (b).

- (3) Proportion of cost of material in replacing track with heavier rails.

- (4) Proportion of cost of replacing vessels with an improved type.

- (5) Loading banks at stations.

- (6) Replacing earth ballast with stone - additional cost involved.

- (7) Cost of triangles, turntables, engine pits, &c.

- (8) Cost of material utilised in strengthening track, bridges, &c.

- (9) Extensions of water supplies.

- (10) Installation of fire tables.

- (11) Other capital expenditure on improvements or additions which will increase earnings or reduce working expenses.

(1) EXPENDITURE WHICH IS NOT TO BE CAPITALISED.

EX-DE CAPITALISATION).

Expenditure against final settlement (i.e., not to be capitalised when the cost of any work exceeds £250) includes:-

- (1) Deviations of track: the full expenditure, except when the cost of the new section exceeds that of the abandoned section, when the additional cost will be charged to settlement to be capitalised.
- (2) Marine surveys: the full expenditure except when new wharves, piers, etc., are built when the cost may be capitalised.
- (3) Regrading, i.e., levelling or raising track and improving curves.
- (4) Improvements to engines and rolling stock already in service.
- (5) Improvement to steamers and other craft already in service, e.g., installation of apparatus for burning oil fuel instead of coal or wood.
- (6) Protection works at a site where a washaway has occurred.
- (7) Drainage and sewerage connections to existing properties.
- (8) surveys of projected lines and diversions not presented with.
- (9) Drilling of boreholes or wells.
- (10) Resettling station yards.

- 413
- (13) additional concrete put in existing work.
  - (14) concrete flooring replacing earth floors.
  - (15) additional decking on ships.
  - (16) converting engines and rolling stock from one type to another.
  - (17) widening carriages.
  - (18) additional roads in railway areas.
  - (19) labour charges incurred in strengthening track, bridges, etc., when the additional capital value of the material is capitalised.

#### X. (7) INSURANCE FUND (MARINE).

Expenditure against the Marine Insurance Fund is limited to making good losses of or damage to steamers, tugs, lighters and other marine craft arising through wreck, fire, collision or other marine risks.

#### X. (8) RENEWALS FUND.

Expenditure against the renewals funds includes the total cost of labour and materials used in the replacement of assets as shown hereunder when each cost exceeds £200. Where additional value results from replacement by increased weight, size, improved type or quality of material, a proportion of the total cost of materials will be charged to betterment (to be capitalised):-

- (1) Bridges or culverts.
- (2) Permanent way, relaying, resleeping and reballasting of track in lengths of one-half mile and over.
- (3) Fencing.
- (4) Level crossings.
- (5) Signals.
- (6) Telegraph lines.
- (7) Buildings, fixtures, engine rooms, turntables, water supplies, fueling plant, electric light and power plant, workshops and machinery, steamers, tugs, lighters, etc., (except when covered by IV).
- (8) Replacing deck and engine room machinery.
- (9) New boilers for locomotives and steamers.
- (10) Renewing decking in vessels.
- (11) Rolling stock to the extent of the accrued depreciation of rolling stock in service as certified by the Mechanical Engineer.

**NOTE:** (a) The value of old material returned to stores in connection with the above works is to be credited to the Repairs Fund.

(b) To avoiduality losses, new rolling stock required to meet additional traffic requirements may be purchased from the Renewals Fund to the extent to which funds are available, provided the relevant

## 8.

Engineer can give a certificate under  
(iii). No adjustment of capital account  
is to be made in respect of own  
purchases but all credits in respect of  
stock withdrawn from service are to be  
passed to the Revenue Fund.

14) WORKING ACCOUNT.

Expenditure against working account includes  
the cost of maintaining all assets in good  
working order and condition. To this also will  
be charged (a) the cost of new works, minor  
additions and improvements not exceeding £250  
in any one case, (b) the cost of renewals and  
replacements not exceeding £200 in any one case  
and (c) any urgent and necessary work even if it  
exceeds £250 in cost when no provision has been  
made for the work under Funds I to V and Funds  
are available from savings in Working Votes.



G.O.

Mr.

Mr.

Mr. Parkinson

Sir G. T. Moore

Sir C. Denison

Sir J. Shuckburgh

22nd S.

Party U.S. of S.

Secretary of State

DRAFT.

transcripted to  
writing 2 B. type the transcript  
by hand to the formula  
of the English version.

FURTHER ACTION.

Deng  
Wanda

No.

~~Gov.~~  
~~Off.~~

I have it to offer to  
the ~~Cactus~~ Ltd

As an option & election  
has extended - say, up  
to 7 months & the restriction  
of color-boundary movement  
will be removed

221

Clear  
Chart h.

220

Int'l. h. 11/11/11

days  
weeks  
Mo.  
~~for~~  
~~day~~

I have it to up  
in Cache Crk

As in case section  
but anterior in leg. #  
to back of the ventral  
of inter-tarsal movement  
of legs on demand

1221

Cleve  
Clarke &  
Mo.

G.R. 57955/23 January

Re. 6000/-  
the amount &  
date of payment  
6000/- to be paid at  
Sri

December 1963

DRAFT.

Kenya

Conf'

Gov. Longdon

MINUTE,

M. Peel 11-12

M. Calder 11-12

M. Burke

M. Bottomley

M. Cross

M. E. Reid

M. J. Morrison Reid

M. Chaytor Goss

Date of discussion

11/12/63

I have the pleasure to enclose  
you Confid and enc. No 57955  
of the 2nd of November, 1963  
for my copy draft instructions  
relative to the allocation of  
expenditure incurred in connection  
with the Uganda Railway; and  
please refer to my tel. Q34X 1  
December, in which I  
in limited my provisional  
approval of the Draft instructions

2. The wording

of the carbon portion of  
the draft instructions attached  
(see underlined)

3. A certain amount

1. To call upon 6 friends  
P. 2. 11-23 amendment  
submitted by P. Calder.  
1000/- to be paid at  
London 5/11/63  
M. M. also

9th. 57953/23 Kenya

particular  
the name &  
the purpose  
of the  
Bank of Kenya and  
Kenya

December 1953

DRAFT.

Kenya

Conf'

Govt. of Uganda

MINUTE

Mr. Peel 11-12

Mr. Calder 11-12

Mr. Augarde

Mr. Bottomley

Mr. Cross

Mr. G. Evans

Mr. G. H. Ford

Mr. J. Morrison Ford

Mr. Ormsby-Gore

Date of Document

1953/23/23

1. Culture to President  
P. 2. 11-23 recommended  
- presented by Mr. Calder  
- pay to Mr. Bottomley  
- dated 11-11-53  
- split into

There will be no further

agreement on the Draft Interim

Agreement of the 2nd of November, 1953, including  
for my consideration of the

relating to the allocation of

expenditure incurred or connected  
with the Uganda Railways; and

especially after 10 May 1953 X 1

December, in which?

is limited any provisional  
approval of the Draft Interim2. ~~Agreement~~

of the earlier portion of  
the draft Interim as appears  
~~in the accompanying~~

3. A certain amount

f Amendments appeared,  
or modification, to be desirable  
in the wording of the earlier  
portion of the draft instructions,  
and I now enclose an amended  
copy. The terms of which I  
have approved

3 It is necessary, however  
to point out that in para 15 of  
my Confidential despatch of the 19<sup>th</sup> of  
June, I invited you to consider  
what legal instruments would  
be necessary to give effect to the  
changes approved in those  
despatches until such instrument  
have been prepared and put  
in force. It appears to me that  
it is impossible to regard the  
Kenya and Uganda Transport  
Administration as the key

DRAFT

COMPUTER

- Mr.  
Mr.  
Mr.  
to C. Davis  
to G. Davis  
to E. Read  
to J. Morrison Read  
Mr. Crowley-Green  
Date of Despatch.

4. You regard  
the draft as therefore —  
most unfortunate. We  
recommend that the  
documents at an early  
date, in order that the  
draft may be submitted  
to the Government  
as soon as possible.  
We consider that an  
Ordinance Council will  
be necessary, consisting  
(Originally thought)  
of the following members —  
creating the Office of  
M.P.C. for Transport  
and Navigation, and  
of General Manager of the  
Administration, and  
defining their functions,  
and also creating  
the Anti-Colonial

520

In regard to the draft by Ordinance.

Concerning Local Legislation.

in the Local Government

of local legislation

substantive and

charter part of the Ordinance

DRAFT.

MINUTE.

M.  
D.  
D.  
D.  
D. S.  
D. G.  
D. R.  
D. J. Executive Dept.  
D. Development  
Date of transmission

The draft in 3 Sections -  
the charter of ordnance, an  
executive order under the  
ordnance charter which will be  
enacted in the Ordinance.

Concern, or formalization in  
the Ordinance charter under the  
ordnance - Conc. ; while  
the second part, particularly  
the principles governing  
the allocation of expenditure  
or between the various funds  
in the second class, could  
be dealt with under

by the General Manager and  
to be confirmed by  
the Local Council.