

1937

38155

C0533/482

38155

KENYA

FINANCIAL POSITION

FINANCIAL APPRECIATIONS

Previous 1936	R. 297	8/7/37	R. 297	14/32
	R. 309	9/7	R. 309	1/12
	M. Parkin	12	M. Parkin	1/12
	M. Flood	15	M. Flood	15
Subsequent 1938	Sir C. Battersby	13	R. 297	2/4/38
	R. 297	3/7	309	21-4
	R. 309	28	M. Parkin	23
	R. 297	7/5	M. Dams	23
R. 297	20/5/38	R. 309	25/5	
R. 309	24/5	M. Parkin	20	R. 98
M. Flood	26	M. Flood	28	
Sir C. Battersby	27	Sir C. Battersby	21/5	
Personal Div	27	R. 297	20/4	
Sir C. Battersby	27	R. 309	21/9	
Sir C. Battersby	27	M. Parkin	24	
Sir C. Battersby	27	M. Flood	25	
Sir C. Battersby	27	R. 297	2/0	
Sir C. Battersby	27	R. 80	4/5	
R. 297	1/6	R. 297	25/0	
R. 298	12/6	309	25/10	
297	22/6	M. Parkin	21/5	
R. 309	24/6	M. Flood	22	
M. Parkin	24	R. 297	16/4	
M. Flood	24	309	20	
Sir C. Battersby	24/0	M. Parkin	22	

C.I.
FINANCIAL

1. STR W. BROOKE-POPHAM (H/O TO SIR C. BOTTOMLEY)... 29.4.37.
Tres., with comments, Financial Appreciation for 31.1.37
and enquires whether he should continue to send such
Appreciations.

The Financial Appreciation in No 1 is
for the month ending on 31 January.
I suppose it is impossible to put
the monthly results out earlier.

In any case the Appreciations are
useful, particularly to forward the
third quarter when it is possible
to make some sort of forecast
of the year's work.

As regards the Foreman's second
point, The CO could no doubt
give a prospective Foreman a
general idea of the working of
a particular Secretariat.

Genl Dyer will perhaps note
the Foreman's suggestion.

C. J. Gorman
24/5

Sir C. Bottomley

I am, Sir, in receipt of the enclosed
which is a bit of a monthly statement. I have been in
touch with many people and he could have used more
figures (e.g. of 100 letters) but I suppose he just didn't.

The appreciations are useful.

Yours truly

G. D. May I say that we are using the
suggestion of A?

West 27.5.37

Yes - I have had a Personnel file
opened it. (Whether other Foremen
from outside the Col. Service) will want

20406/1137

to be worked over such routine ^{affairs} ~~business~~
to quite another matter! This
most unlikely, I think).

Sir G. Tomlinson

I have arranged this
(copy attached) to be sent to
you by mail, but you know me.

Yr. truly
affl.

R. B. P.
8.6.37

To Sir Brooke-Popham (ansd) 8/June 37.

12/8/37

SIR R. BROOKE-POPHAM (S/O TO SIR C. BOTTOMLEY), 13.6.37.
Trs. Financial Appropriation No. 2, covering two
months ended 28.2.37.

It is interesting to note the
confirmed receipts from Native
Hut & Poll Tax.

Nothing to worry about
this Report.

? Truly
C. Bottomley
14/7/37

110 x 2
116

Yr. truly
affl.

Wals. 14/6/37

March was a bad month with a
deficit of £4,658, but the
Answer is to be found on
page 2 of the Report
Taking January, February and
March together, Revenue
exceeded expenditure by
£75,251.

? Truly
C. Bottomley
2/7

Yr. truly
affl.

yes, and this is no Income Tax to be added except
though the other taxes have been dropped.

I am told that
this is not the case.
There is generally
little progress.
J. 15

The Native Tax will be applied over the year more owing
to the delay in getting it will not come in in the latter half
as it used to. So the 1937 receipts for the first quarter is up
as compared with 1936 but the latter quarter will probably show
a drop. But the Income Tax should make that up in some way.

110 x 2

Wals. 13/7/37

5. SIR R. BROOKE-POPHAM (S/O TO SIR C. BOTTOMLEY)...20.7.37.
Trs. Financial Appreciation No. 4 of 1937.

Pat 5
J. 28 some

6. SIR R. BROOKE-POPHAM (S/O TO SIR C. BOTTOMLEY)...10.8.37.
Trs. Financial Appreciation No. 5 of 1937.

Still good!
July
A. W. South
20/8/37

J.P. Paine
20/8

Sir C. Parkinson

You may like to see. Kenya is doing fairly well & has £582,000 "excess of assets". This also... all cash as a lot is frozen in advances to farmers, stores, etc.

J.P. Paine
20/8

cash
20.8.37
advised

Sir R. Brooke Popham etc. — 7.9.37
Trs. Financial Appreciation No. 6 of 1937

"Excess of assets" is now up to £623,882.

Pat 7
J.P. Paine
21/9

Very good. It will be seen the million some 1/2 up.
J.P. Paine
21/9

Sir R. Brooke Popham
Trs. Financial Appreciation No. 7 of 1937.

Deterioration in the relative improvement over 1936 need not be annals of it — in the two previous years the working of the market in July showed a deficit, so perhaps it is not surprising that it should occur again. Improvement over 1936 in excess of assets over liabilities is still high — at £167,000. C. Bottomley 20/10

Pat 9

J.P. Paine
21/10

Sir R. Brooke Popham (4)
Trs. Financial Appreciation No. 8 of 1937

Improvement over previous 1936 market... and no excess instead of a deficit in the market working.

J.P. Paine
21/10

10. Sir R. Brooks Popham (%) 3.12.37

To: Financial Appreciation No. 9 of 1937.

Assets & liabilities not quite as large as two months ago - but still high at £86,000.

? Put by Cloughly 4/2

The figure in para 5(B) does not tally with that in para 3.

But they do with para 2

It's a mistake.

J.P. Parnham 15/12

21.4.38 15/12 same

11. Sir R. Brooks Popham (%) 12.6.38

To: with annual summary of financial results for 1937

The summary has not been sent

? We might give this 7 days

to see if the year has been discovered in Kenya.

Thomson 21.6

M. D. D.

You suggest that the next year the Gov. for the coming year.

The last sentence forethadows a contention that if any part of the £54 million is to be repaid, the whole amount involved will have to be provided by the U.K.R. & not by the Colony.

? Put by:

J.P. Parnham 25/11

Sir C. Bottomley is away thus we see this. But it is not, I think, of sufficient importance to trouble him with it. At once at 11.30 am 22/11

Copyright in 38179/18/35

5
11

GOVERNMENT HOUSE,
NAIROBI,
KENYA.

6

12th April, 1938.

Dear Bottomley,

Here is a summary of our financial results for 1937. It is satisfactory, but of course our paper balance of £505,000 does not really represent the true position. Lockhart is making a fresh calculation of what we shall be able to call on and I doubt if he will be able to make it more than £150,000, so it is quite impossible to meet such things as a demand from the Treasury that we should pay back that five and a half million loan.

Yours sincerely,

R Brooke-Bphan

SIR W. C. BOTTOMLEY, K.C.L.G., C.B., C.B.E.,
COLONIAL OFFICE,
DOWNING STREET,
LONDON, S. W. 1.

6
GOVERNMENT HOUSE,
NAIROBI.

3rd December, 1937.

RECEIVED

DEC 1937

GOVERNMENT HOUSE

Dear Bottomley,

Here is our Financial Appreciation for the nine months ending September.

Yours sincerely,

J. Brocks-Copham

SIR W. C. BOTTOMLEY, K.C.M.G., C.B., O.B.E.,
COLONIAL OFFICE,
DOWNING STREET,
LONDON, S.W.1.

6

FINANCIAL APPRECIATION NO. 9 OF 1937 COVERING
THE NINE MONTHS ENDED THE 30TH SEPTEMBER, 1937.

1. Revenue and Expenditure.

1936.

1937

Revenue. £	Expendi- ture. £	Surplus+ or Deficit- £	Months.	Revenue. £	Expendi- ture. £	Surplus+ or Deficit- £
2,412,843	2,242,429	+170,414	Jan. to August.	2,529,056	2,337,672	+ 191,384
545,898	555,104	- 9,206	Sept.	554,425	564,004	- 9,581
2,758,741	2,597,533	+ 161,208		2,883,479	2,701,676	+181,803

2. Excess of Assets over Liabilities.

On 30th Sept. 1936.	£	420,089
" " " 1937.	£	586,692
Improvement.	£	166,603

3. Revenue.

1st January to 30th September.	1936.	£ 2,758,741
" " " "	1937	£ 2,883,479
Improvement.		£ 124,738

4. Expenditure.

1st January to 30th September, 1936	£ 2,597,533
" " " " 1937.	£ 2,701,676
Increase.	£ 104,143

5. Summary.

During the period 1st January to 30th September, 1937:-

(a) Revenue exceeded expenditure by:-	£ 181,803
(b) Revenue exceeded the revenue of the corresponding period of 1936 by:-	£ 166,603
(c) Expenditure exceeded the expenditure of the corresponding period of 1936 by:-	£ 104,143
(d) The returns of Revenue over Expenditure show an improvement as compared with the corresponding period of 1936, of:-	£ 20,595

The foregoing figures relate to gross receipts
and gross disbursements.

Sgd/- G. BERESFORD-STOOKE.

ACTING TREASURER.

RECEIVED
NOV 1937
C.O. REG.

GOVERNMENT HOUSE,
NAIROBI.

5th November, 1937.

9

Dear Bottomley,

Here is our Financial Appreciation No. 8.

Yours sincerely,

W. Brooker Popham

SIR W. C. BOTTOMLEY, K.C.M.G., C.B., C.B.E.,
COLONIAL OFFICE,
DOWNING STREET, S.W.1.
LONDON.

*Copy to Bottomley to be sent 1/12/37
Colonial Appreciation
2014*

X 8

FINANCIAL APPRECIATION NO. 8 OF 1937 COVERING THE
EIGHT MONTHS ENDED THE 31ST AUGUST, 1937.

1. Revenue and Expenditure.

1936.			1937.			
Revenue.	Expenditure.	Surplus + or Deficit.	Months.	Revenue.	Expenditure.	Surplus + or Deficit.
£	£	£		£	£	£
2,218,803.	2,054,778.	+164,025.	Jan. to July.	2,330,671.	2,145,463.	+185,208.
194,040.	187,651.	+ 6,389.	August.	198,385.	192,209.	+ 6,176.
2,412,843.	2,242,429.	+170,414.	-	2,529,056.	2,337,672.	191,384.

2. Excess of Assets over Liabilities.

On 31st August, 1936.	£429,295.
" " 1937.	£596,273.
Improvement.....	£166,978.

3. Revenue.

1st January - 31st August, 1936	£2,412,843.
" " " 1937	£2,529,056.
Improvement.....	£ 116,213.

4. Expenditure.

1st January - 31st August, 1936	£2,242,429.
" " " 1937	£2,337,672.
Increase.....	£ 95,243.

5. Summary.

During the period 1st January - 31st August, 1937:-

- (a) Revenue exceeded expenditure by £191,384.
- (b) Revenue exceeded the revenue of the corresponding period of 1936 by..... £166,978.
- (c) Expenditure exceeded the expenditure of the corresponding period of 1936 by..... £ 95,243.
- (d) The returns of Revenue over Expenditure show an improvement as compared with the corresponding period of 1936 of £ 20,970.

The foregoing figures relate to gross receipts and gross disbursements.

(Sgd.) G. BERSFORD STOKE
ACTING TREASURER.

The Treasury,
NAIROBI.

28th October, 1937.

GOVERNMENT HOUSE
NAIROBI,
KENYA

8

RECEIVED
OCT 1937
G. O. REGI

Dear Sir,

Reference is made to the report of the ...
The relative improvement over 1936 has ...
...

Yours sincerely

RB. ...

10

FINANCIAL APPRECIATION NO. 7 OF 1937 COVERING
THE SEVEN MONTHS ENDED THE 31ST JULY, 1937.

1. Revenue and Expenditure.

1936			1937			
Revenue. £	Expenditure. £	Surplus or Deficit £	Months.	Revenue. £	Expenditure. £	Surplus or Deficit £
1,784,052	1,618,720	165,332	Jan. -	1,898,606	1,679,613	+218,993
454,751	436,058	1,807	June July	452,065	465,850	- 33,785
2,218,803	2,054,778	164,025		2,350,671	2,145,463	165,208

2. Excess of Assets over Liabilities.

On 31st July, 1936.....£422,906
 " " " 1937.....£590,097
 Improvement..£167,191.

3. Revenue.

1st January to 31st July, 1936.....£2,218,803
 " " " " " 1937.....£2,350,671
 Improvement..£ 111,868.

4. Expenditure.

1st January to 31st July, 1936.....£2,054,778
 " " " " " 1937.....£2,145,463
 Increase....£ 90,685.

5. Summary.

During the period 1st January to 31st July, 1937.

- (a) Revenue exceeded expenditure by.....£165,208.
 (b) Revenue exceeded the Revenue of the corresponding
 period of 1936 by.....£111,868.
 (c) Expenditure exceeded the expenditure of the
 corresponding period of 1936 by.....£ 90,685.
 (d) The returns of Revenue over Expenditure show an
 improvement as compared with the corresponding
 period of 1936 of.....£ 21,165.

6. The foregoing figures relate to gross receipts and
 gross disbursements.

The Treasury,
 Nairobi.

29th September, 1937.

(Sgd) G. Baresford-Stooke.
 ACTING TREASURER

10

FINANCIAL APPRECIATION NO. 7 OF 1937 COVERING
THE SEVEN MONTHS ENDED THE 31ST JULY, 1937.

1. Revenue and Expenditure.

1936

1937

Revenue. £	Expenditure. £	Surplus or Deficit £	Months.	Revenue. £	Expenditure. £	Surplus or Deficit £
1,784,052	1,618,720	165,332	Jan. -	1,898,606	1,679,613	218,993
454,751	436,058	1,807	June July	452,065	465,850	- 33,785
2,218,803	2,054,778	164,025		2,350,671	2,145,463	165,208

2. Excess of Assets over Liabilities.

On 31st July, 1936.....£422,906

" " " 1937.....£590,097

Improvement..£167,191.

3. Revenue.

1st January to 31st July, 1936.....£2,218,803

" " " " " 1937.....£2,350,671

Improvement..£ 111,868.

4. Expenditure.

1st January to 31st July, 1936.....£2,054,778

" " " " " 1937.....£2,145,463

Increase.....£ 90,685.

5. Summary.

During the period 1st January to 31st July, 1937:

(a) Revenue exceeded expenditure by.....£185,208.

(b) Revenue exceeded the Revenue of the corresponding period of 1936 by.....£111,868.

(c) Expenditure exceeded the expenditure of the corresponding period of 1936 by.....£ 90,685.

(d) The returns of Revenue over Expenditure show an improvement as compared with the corresponding period of 1936 of.....£ 21,185.

6. The foregoing figures relate to gross receipts and gross disbursements.

The Treasury,
Nairobi.

29th September, 1937.

(Sgd) G. Baresford-Stooke,
ACTING TREASURER

GOVERNMENT HOUSE,
NAIROBI,
KENYA.

7th September, 1937.

RECEIVED
4 - OCT 1937
C. O. REGY

Dear Bottomley,

I enclose Financial Appreciation No. 5 for
your information.

J. M. Carey
H. Brooke Johnson

SIR. W.C. BOTTOMLEY, F.S.M.G., C.B., C.B.E.
THE COLONIAL OFFICE,
LONDON S.W.1.

FINANCIAL APPRECIATION NO. 6 OF 1937
COVERING THE SIX MONTHS ENDED 30TH JUNE, 1937.

1. Revenue and Expenditure.

1936			1937			
Revenue. £	Expenditure. £	Surplus. £	Months.	Revenue. £	Expenditure. £	Surplus. £
1,500,545	1,407,234	93,311	Jan.	1,656,365	1,478,989	177,376
283,507	211,486	72,021	May.	242,241	200,624	41,617
			June.			
1,784,052	1,618,720	165,332		1,898,606	1,679,613	218,993.

2. Excess of Assets over Liabilities.

On 30th June, 1936.....£424,215

" " " 1937.....£623,882

Improvement....£199,669.

3. Revenue.

1st January to 30th June, 1936.....£1,784,052

" " " " " 1937.....£1,898,606

Improvement....£ 114,554

4. Expenditure.

1st January to 30th June, 1936.....£1,618,720

" " " " " 1937.....£1,679,613

Increase.....£ 60,893

5. Summary.

During the period 1st January to 30th June, 1937.

(a) Revenue exceeded expenditure by.....£218,993

(b) Revenue exceeded the Revenue of the corresponding period of 1936 by.....£114,554

(c) Expenditure exceeded the Expenditure of the corresponding period of 1936 by.....£ 60,893

(d) The returns of Revenue over Expenditure show an improvement as compared with the corresponding period of 1936 of.....£ 53,661

6. The foregoing figures relate to gross receipts and gross disbursements.

13

Comparative Statement of the Expenditure of the Colony and Protectorate
of Kenya for the six months ended the 30th June, 1937.

Recurrent Expenditure.	Estimates	Actual Expenditure		Increase.	Decrease.
	1937	January to June, 1937	1936		
H.E. The Governor.....	15,957.	7,889.	7,172.	717.	-
Administration.....	223,395.	108,950.	109,275.	-	2,345.
Agriculture.....	130,553.	64,839.	60,081.	4,808.	-
Audit.....	19,977.	9,700.	9,960.	-	200.
Coast Agent.....	5,475.	2,565.	2,574.	-	9.
Conference of E.A. Governors.....	955.	276.	454.	-	178.
Customs.....	48,048.	24,007.	23,915.	92.	-
Education.....	184,662.	82,412.	77,743.	4,669.	-
Forest	30,932.	14,808.	14,543.	265.	-
Game.....	7,670.	2,858.	3,748.	-	890.
Govt. Analyst.....	1,452.	595.	601.	-	6.
Interest & Unfunded Debt.....	8,170.	1,175.	1,299.	-	124.
Judicial.....	51,060.	14,793.	14,618.	175.	-
Legal.....	8,804.	4,894.	4,115.	279.	-
Local Govt. Lands and Settlement.....	51,490.	15,780.	15,096.	684.	-
Local Govt. Contributions to Local Authorities...	83,890.	38,954.	38,131.	823.	-
Medical.....	207,553.	110,552.	103,821.	6,531.	-
Military.....	137,623.	62,051.	59,026.	3,025.	-
Mining and Geological.....	10,885.	4,650.	5,362.	-	712.
Miscellaneous Services.....	72,897.	25,311.	26,948.	-	1,637.
Pensions and Gratuities	222,300.	104,728.	103,987.	741.	-
Police.....	138,308.	67,160.	66,367.	793.	-
Posts & Telegraphs...	238,811.	114,944.	116,941.	-	1,997.
Printing and Stationery.....	29,438.	16,959.	16,889.	70.	-
Prisons.....	50,645.	29,956.	27,796.	2,160.	-
Public Debt Funded...	1,054,502.	527,243.	521,525.	5,725.	-
C/F:-	2,995,942.	1,455,594.	1,432,035.	51,457.	8,098.

14

Recurrent Expenditure.	Estimates	Actual Expenditure		Increase.	Decrease.
	1937.	January to June.	1936.		
	2,995,942.	1,455,394.	1,432,035.	31,457.	8,098.
Public Works Dept. ..	90,819.	50,476.	39,175.	11,301.	-
Public Works Recurrent	115,284	56,273.	56,640.	34.	-
Registrar General.....	5,148.	2,527.	2,566.	-	39.
Rent and Interest to H.H. The Sultan of Zanzibar.....	16,000.	8,000.	8,000.	-	-
Secretariat and Legislative Council	26,232.	11,725.	11,016.	707.	-
Trade & Information Office.....	4,546.	2,332.	2,635.	-	201.
Treasury.....	30,849.	14,780.	14,778.	2.	-
Total Recurrent Expenditure.....	3,284,820.	1,602,008.	1,566,845.	45,501.	8,338.

Net Increase:- £35,165.

Non-Recurrent Expenditure

H.H. The Governor....	700.	532.	-	632.	-
Administration.....	2,250.	1,968.	956.	312.	-
Agriculture.....	1,688.	3,406.	61.	5,346.	-
Coast Agent.....	230.	-	-	-	-
Customs.....	500.	93.	-	93.	-
Education.....	650.	469.	50.	419.	-
Forest.....	-	-	56.	-	56.
Legal.....	-	-	15.	-	15.
Medical.....	3,095.	1,096.	244.	652.	-
Military.....	7,665.	5,669.	12,582.	-	6,913.
Mining and Geological.....	-	-	-	-	-
Miscellaneous Services.....	3,120.	5,506.	11,895.	-	5,889.
Police.....	1,031.	645.	637.	-	34.
Post and Telegraphs..	9,430.	5,450.	2,426.	3,004.	-
Printing and Stationery.....	-	1.	-	1.	-
Prisons.....	-	-	179.	-	179.
Public Works Extraordinary.....	26,750.	12,124.	8,001.	4,125.	-
	56,889.	36,227.	36,632.	12,671.	15,076.

Recurrent Expenditure.	Estimates	Actual Expenditure.		Increase.	Decrease.
	1937.	January to June	1936.		
	£	1937.	1936.	£	£
B/F:-	56,889.	36,227.	36,652.	12,671.	13,076.
Colonial Development Fund.....	69,524.	32,445.	15,230.	19,215.	-
Parliamentary Grant....	26,065.	8,955.	2,015.	6,920.	-
Total Non-Recurrent Expenditure.....	152,478.	77,605.	51,875.	38,805.	13,076.

Net Increase:- £25,730.

Total Recurrent Expenditure.....	3,284,820.	1,609,008.	1,668,845.	43,501.	8,330.
Total Non-Recurrent Expenditure.....	152,478.	77,605.	51,875.	38,805.	13,076.
<u>Grand Total..</u>	<u>3,437,298.</u>	<u>1,679,613.</u>	<u>1,618,720.</u>	<u>82,507.</u>	<u>21,416.</u>

Total Net Increase: £80,895.

The Treasury,
Nairobi,
51st August, 1937.

(Signed) G. HERSFORD STOKES,
ACTING TREASURER.

76

COMPARATIVE STATEMENT OF THE REVENUE OF THE COLONY
& PROTECTORATE OF KENYA FOR THE SIX MONTHS ENDED
THE 30TH OF JUNE, 1957.

Head of Revenue.	Estimates 1957. £	Actual January. 1957 £	Revenue June 1956 £	Increase £	Decrease. £
Customs & Excise.....	810,000	402,262	371,269	30,995	
Licences, Duties Taxes, etc.....	872,150	565,176	538,902	24,274	
Fees & Payments etc..	115,440	62,382	60,771	1,611	
Post & Telegraphs....	190,845	116,419	106,263	10,156	
Earnings of Govt. Departments.....	85,784	45,951	42,310	1,621	
Revenue from Govt. Property etc.....	86,097	59,975	53,384	6,591	
Sale of Govt. Property.....	14,450	7,145	9,661		2,518.
Miscellaneous Receipts	12,665	9,172	8,453	719	
Forest Department Revenue.....	31,600	16,926	14,831	2,095	
Interest.....	58,687	21,088	15,433	5,655	
Reimbursements.....	1,075,548	559,478	540,122		544
Land Sales.....	15,250	15,147	3,379	5,768	
Colonial Development. Fund	71,780	54,334	11,128	23,206	
Parliamentary Grant..	26,265	7,241	2,170	5,071	
	£ 3,442,515	1,895,606	1,784,052	117,716	3,162

NET INCREASE: - £114,554.

11
6
GOVERNMENT HOUSE,
NAIROBI,
KENYA

10th August, 1937.

1 AUG 1937

C. O. I. S. S.

My dear Bottomley,

I enclose herewith our financial appreciation

No. 5.

Yr sincerely

R. Brinkley

SIR W. C. BOTTOMLEY, K.C.M.G., C.B., C.B.E.,
COLONIAL OFFICE,
DOWNING STREET, S.W.1.
LONDON.

18

FINANCIAL APPRECIATION NO. 5 OF 1937
COVERING THE FIVE MONTHS ENDED 31ST MAY, 1937.

1. Revenue and Expenditure.

1936			1937			
Revenue £	Expenditure £	Surplus £	Month	Revenue £	Expenditure £	Surplus £
1,204,789	1,121,847	82,942	Jan-April	1,322,245	1,191,497	130,748
295,755	285,386	10,369	May	334,120	287,492	46,628
<u>1,500,544</u>	<u>1,407,233</u>	<u>93,511</u>		<u>1,656,365</u>	<u>1,478,989</u>	<u>177,376</u>

2. Excess of Assets over Liabilities.

On 31st May 1936 £ 352,192

On 31st May 1937 582,265

Improvement £ 230,073

3. Revenue.

1st January to 31st May 1936 £1,500,544

1st January to 31st May 1937 1,656,365

Improvement £ 155,821

4. Expenditure.

1st January to 31st May 1936 £1,407,233

1st January to 31st May 1937 1,478,989

Increase £ 71,756

5. Summary.

During the period 1st January to 31st May 1937:-

(a) Revenue exceeded Expenditure by.....£ 177,376

(b) Revenue exceeded the revenue of the corresponding period of 1936 by.....£ 155,821

(c) Expenditure exceeded the expenditure of the corresponding period of 1936 by.....£ 71,756

(d) The returns of revenue over Expenditure show an improvement as compared with the corresponding period of 1936 of.....£ 84,065

6. The foregoing figures relate to gross receipts and gross disbursements.

The Revenue position continues to be satisfactory. Receipts from Customs Imports and Sundries for the five months reflect, for the first time this year, an increase over the corresponding period of 1936 while receipts from Excise duties continue to maintain an appreciably high level.

Over the five months under review Receipts from Licence Duties, Taxes etc., -despita the abolition and modification of certain taxes, is considerably in excess of the corresponding period of 1936. A seasonal diminution in Native Hut and Poll tax receipts has manifested itself and although revenue from this source for the five months shows an increase of £86,111 (excluding Kogi stamp receipts), actual receipts for the month of May showed a small comparative decrease.

In connection with the surplus for the month - £46,098 - it should be observed that receipts in connection with Colonial Development Fund Expenditure were £22,362 in excess of similar receipts in 1936.

(Signed) G. BERUFPORD STOOKE
ACTING TREASURER.

The Treasury,
NAIROBI.
31st July, 1937.

5

GOVERNMENT HOUSE,
KENYA,
EAST AFRICA.

RECEIVED 20th July, 1937.
29 JUL 1937
C. O. REGY

Dear Bottomley,

Here is our Financial Appreciation No. 4.
Our expenditure has gone up a lot, but much of it
will be reimbursed, e.g. from the Colonial Develop-
ment Fund.

Yours sincerely
R Brooke Jofhan

SIR W. C. BOTTOMLEY, K.O.M.C., D.S., C.I.E.,
COLONIAL OFFICE,
DOWNING STREET, S.W.1.

**FINANCIAL APPRECIATION NO. 4 of 1937,
COVERING THE FOUR MONTHS ENDED 30th APRIL, 1937.**

1. Revenue and Expenditure.

1936			1937			
Revenue £	Expenditure £	Surplus £	Month	Revenue £	Expenditure £	Surplus £
982,254	943,235	39,019	Jan-Mar	1,060,278	985,027	75,251
222,535	176,612	45,923	April	261,967	206,470	55,497
1,204,789	1,121,847	82,942		1,322,245	1,191,497	130,748

2. Excess of Assets over Liabilities.

On 30th April 1936 £341,823

On 30th April, 1937 535,637

Improvement..... £.193,814

3. Revenue.

1st January to 30th April, 1936..£1,204,789

1st January to 30th April, 1937.. 1,322,245

Improvement..... £. 117,456

4. Expenditure.

1st January to 30th April, 1936....£1,121,847

1st January to 30th April, 1937.... 1,191,497

Increase..... £. 69,650

5. SUMMARY.

During the period 1st January to 30th April, 1937:-

(a) Revenue exceeded Expenditure by..... £. 130,748

(b) Revenue exceeded the revenue of the corresponding period of 1936 by..... 117,456

(c) Expenditure exceeded the expenditure of the corresponding period of 1936 by..... 69,650

(d) The returns of Revenue over Expenditure show an improvement as compared with the corresponding period of 1936 of 47,806

6. The foregoing figures relate to gross receipts and gross disbursements.

The Treasury,
NAIROBI,
7th July, 1937.

(Signed) G. BERESFORD SPOCKE,
ACTING TREASURER.

24
GOVERNMENT HOUSE,
NAIROBI,
KENYA

RECEIVED
7-JUL 1937
O.O. REGY.

20th June, 1937.

Dear Bottonley,

I send you financial appreciation to you.

The position is not as good as would appear from the first page, because the rain is expected to be the revenue is due to the fact that the land tax, which tax has been collected earlier than last year.

Yours sincerely,

R Breoko Daphan

RECEIVED
COMM. OFFICE,
BRITISH S.M.S.I.
LONDON.

25

FINANCIAL APPRECIATION NO. 3 OF 1937.
COVERING THE THREE MONTHS ENDED 31st MARCH, 1937.

1. Revenue and Expenditure.

1936.			Month.	1937.		
Revenue.	Expenditure.	Surplus.		Revenue.	Expenditure.	Surplus + Deficit -
£	£	£		£	£	£
618,750.	592,712.	26,038.	Jan - Feb.	690,369.	610,460.	+ 79,909.
363,504.	350,523.	12,981.	March.	369,909.	374,567.	- 4,658.
982,254.	943,235.	39,019.		1,060,278.	985,027.	75,251.

2. Excess of Assets over Liabilities.

On 31st March, 1936	£297,900.
" " " 1937	<u>£480,140.</u>
Improvement.....	<u>£182,240.</u>

3. Revenue.

1st January to 31st March, 1936.....	£982,254.
" " " " " 1937.....	<u>£1,060,278.</u>
Improvement.....	<u>£ 78,024.</u>

4. Expenditure.

1st January to 31st March, 1936.....	£943,235.
" " " " " 1937.....	<u>£985,027.</u>
Increase.....	<u>£ 41,792.</u>

5. Summary.

During the period 1st January to the 31st March, 1937:-

- Revenue exceeded expenditure by..... £ 75,251.
- Revenue exceeded the Revenue of the corresponding period of 1936 by.....£ 78,024.
- Expenditure exceeded the Expenditure of the corresponding period of 1936 by.....£ 41,792.
- The returns of Revenue over Expenditure show an improvement as compared with the corresponding period of 1936 of£ 36,232.

The foregoing figures relate to gross receipts and gross disbursements. It will be observed that for the month of March, 1937, there is a deficit of £4,658 as compared with a surplus of £12,931 in the previous year. Revenue for the month exceeded that of the previous year by £6,404, while the increase in expenditure amounted to £24,044. In the revenue comparison allowance must be made for the absence in 1937 of Levy, Education Taxes and Graduated Poll Tax, while trade licences fees have been modified and petrol tax reduced. Further, under the head Reimbursements the Colony received a sum of £14,000 from the Imperial Government in March, 1936 on account of expenses of the Italo-Ethiopian situation. There was also a small comparative decrease in Customs Revenue which will be explained. On the expenditure side, apart from normal increases compatible with the estimates, the following items would appear to explain at once the expenditure increase and the working deficit for the month.

	1937 over 1936.	
Agricultural Dept. (incl. extraordinary)	£2,527.	Includes £2,894 paid to Amani Institute. There was no payment in 1936.
Local Government Contributions to Local Authorities	£7,214.	Contributions of £8,000 paid in March, 1937 were paid in June, 1936.
Miscellaneous Services (incl. extraordinary)	£3,755.	Includes £3,150 subsidy to Imperial Airways. No payment in March, 1936.
Colonial Development Fund.....	£4,491.	Devoted to increased expenditure on roads in the Tea and Mining Areas. All expenditure under this head is reimbursed.

Pensions and Gratuities £3,733.

A sum of approximately £1,500 was paid in commuted pensions. There was no payment on this account in March, 1936. The balance represents normal increase.

The following is a comparative statement of the Revenue of the Colony under Main Heads for the period January - March, 1937.

Head of Revenue.	Estimates	Actual Revenue.		Increase,	Decrease.
	1937.	January to March.			
	£	1937,	1936.	£	£
		£	£		
Customs & Excise...	810,000.	190,624.	194,348.	-	3,724.
Licences, Duties, Taxes, etc.....	872,150.	293,543.	218,014.	75,529.	-
Fees and Payments, etc.,	115,440.	30,457.	30,082.	375.	-
Post & Telegraphs...	190,845.	67,314.	65,860.	1,454.	-
Earnings of Government Depts.	83,784.	21,612.	21,512.	100.	-
Revenue from Govt. Property, etc.....	86,097.	45,994.	39,645.	4,350.	-
Sale of Govt. Property.....	14,450.	2,011.	2,011.	-	-
Miscellaneous Receipts.....	12,665.	1,978.	2,451.	-	-
Forest Department Revenue.....	51,600.	8,700.	6,842.	1,918.	-
Interest.....	38,687.	2,547.	1,350.	1,197.	-
Reimbursements.....	1,075,548.	379,319.	393,273.	-	15,954.
Land Sales.....	13,250.	7,404.	4,559.	2,845.	-
Colonial Development Fund.....	71,780.	7,711.	2,189.	5,522.	-
Parliamentary Grant	26,065.	3,006.	118.	2,888.	-
	3,442,311.	1,060,278.	982,254.	96,178.	18,154.

NET INCREASE:- £78,024.

The following is the explanation of the major decreases and increases:-

Customs - Decrease - £3,724.

Details are as under:-

	£ Increase.	£ Decrease.
Imports		5,475.
Excise	2,046.	-
Sundries		295.

Latterly in 1936 transfers to Uganda were retarded in view of the proposed revision of Railway rates and the Kenya retention of duties was artificially increased. On resumption of normal traffic there was the expected reaction and Revenue for January 1937 was some £19,000 less than in 1936. During February enhanced collections practically overcame this difference, but in March, Kenya import receipts again failed to reach 1936 level owing to an exceptional and accelerated movement of goods to Uganda in execution of forward commitments related, most probably, to the upward trend in the price of trade goods. This feature may persist through April, but a reduction of such movement of goods is expected in May. The situation was to some extent anticipated and is not viewed with alarm. Collections for the combined Department are well maintained and shew an insistent increase over 1936; the collection for April is reported as being in excess of that of 1929, the peak year, by approximately £4,000 and there is reason to anticipate favourable Kenya allocations in future months.

Reimbursements - Decrease - £13,954.

Mainly due to the absence in 1937 of a sum of £14,000 which, in March, 1936, was paid by the Imperial Government in respect of expenditure related to the Italo-Ethiopian situation.

Licences, Duties, Taxes, etc. - Increase £75,529.

Analysis of this head reveals increases amounting to £112,495 offset by decreases amounting to £36,996. The greater part of the decrease is accounted for by taxation which has been repealed or modified since the first quarter of 1936, while the increase is derived mainly from collection of Native Hut and Poll Tax and the sale of Kedi stamps, the following figures being of interest :-

	<u>31st March</u>	<u>1936.</u>	<u>1937.</u>
Hut and Poll Tax ...	71,218	152,205	
Sale of Kedi Stamps..	2,540	21,352	

While these enhanced collections are doubtless due in some degree to increased collecting activities in the early part of the year, the figures, particularly those relating to the sale of stamps, indicate also that more favourable conditions now prevail.

Revenue collections generally are satisfactory and up to estimates.

The following is a comparative statement of the expenditure of the Colony for the period January - March, 1937.

**COMPARATIVE STATEMENT OF THE EXPENDITURE OF THE COLONY AND
PROTECTORATE OF KENYA FOR THE QUARTER ENDED 31ST MARCH, 1937
PUBLISHED IN OFFICIAL GAZETTE.**

Head of Recurrent Expenditure.	Estimates 1937. £	Actual Expenditure.		Increase. £	Decrease. £
		January 1937. £	to March 1937. £		
H.E. The Governor..	15,957.	2,761.	3,383.	-	622.
Administration.....	223,395.	53,115.	53,841.	-	736.
Agriculture.....	130,555.	29,875.	28,493.	1,382.	-
Audit.....	19,977.	5,027.	5,018.	9.	-
Coast Agent.....	5,473.	1,270.	1,280.	-	10.
Conference of E.A. Governors.....	955.	108.	210.	-	102.
Customs.....	48,048.	11,580.	11,713.	-	138.
Education.....	184,852.	39,628.	35,912.	3,716.	-
Forest.....	30,932.	7,087.	7,423.	-	330.
Game.....	7,670.	1,517.	1,913.	-	602.
Government Analyst..	1,452.	286.	338.	-	52.
Interest and Unfunded Debt.....	8,170.	853.	747.	106.	-
Judicial.....	31,060.	7,031.	7,039.	-	8.
Legal.....	8,804.	2,157.	2,100.	57.	-
Local Government, Lands & Settlement	31,490.	7,620.	7,473.	147.	-
Local Government - Contributions to Local Authorities)	83,790.	24,494.	11,313.	13,181.	-
Medical.....	207,353.	59,704.	55,569.	4,135.	-
Military.....	137,823.	31,827.	32,682.	-	1,035.
Mining and Geological.....	10,885.	2,337.	2,664.	-	327.
Miscellaneous Services.....	72,897.	16,398.	14,182.	2,216.	-
Pensions and Gratuities.....	228,900.	49,150.	46,145.	3,005.	-
Police.....	138,308.	38,418.	31,865.	753.	-
Post and Telegraphs	238,811.	52,859.	53,628.	-	969.
Printing and Stationery.....	29,438.	10,567.	10,205.	362.	-
Prisons.....	50,845.	15,927.	16,730.	-	803.
Public Debt Funded	1,054,502.	425,373.	425,377.	-	4.
Public Works Dept.	90,619.	18,357.	19,180.	-	823.
Public Works Recurrent.....	115,284.	25,039.	22,497.	2,542.	-
Registrar General..	5,148.	1,278.	1,425.	-	147.
Rent & Interest to H.H. The Sultan of Cassimbar.....	16,000.	4,000.	4,000.	-	-
Secretariat and Legislative Council	26,232.	6,119.	5,651.	461.	-
Trade & Information Office.....	4,546.	1,573.	1,896.	-	323.
Treasury.....	30,849.	7,229.	7,295.	-	66.
Total Recurrent Expenditure.....	5,284,820.	955,957.	928,978.	52,072.	7,093.

NET INCREASE:- £24,979.

Head of Non-Recurrent Expenditure.	Estimates 1937. £	Actual Expenditure. January to March.		Increase. £	Decrease. £
		1937. £	1936. £		
H.E. The Governor.....	700.	-	-	-	-
Administration.....	2,250.	194.	129.	65.	-
Agriculture.....	1,688.	2,921.	45.	2,876.	-
Coast Agency.....	230.	-	-	-	-
Customs.....	300.	18.	-	18.	-
Education.....	650.	-	-	-	-
Forest Department.....	-	-	51.	-	51.
Legal.....	-	-	15.	-	15.
Medical.....	5,095.	150.	36.	114.	-
Military.....	7,665.	2,066.	4,349.	-	2,283.
Miscellaneous Services.....	3,120.	1,313.	1,173.	140.	-
Police.....	1,051.	-	223.	-	223.
Post & Telegraphs.....	9,430.	3,181.	1,313.	1,868.	-
Printing and Stationery.....	-	1.	-	1.	-
Prisons.....	-	-	-	-	-
Public Works Extraordinary.....	26,730.	3,853.	2,524.	1,329.	-
Colonial Development Fund.....	69,524.	14,074.	3,682.	10,392.	-
Parliamentary Grant...	26,065.	3,299.	717.	2,582.	-
Total Non-Recurrent Expenditure.....	152,478.	31,070.	14,257.	19,385.	2,571.
Net Increase:-		£16,813.			
Recurrent Expenditure.....	3,284,820.	953,957.	928,978.	24,979.	-
Non-Recurrent Expenditure.....	152,478.	31,070.	14,257.	16,813.	-
Grand Total.....	3,437,298.	985,027.	943,235.	41,792.	
Total Increase:-		41,792.			

The Treasury,
Nairobi,
14th June, 1937.

(Signed) G. HERESFORD STOOKE
ACTING TREASURER.

RECEIVED
21 JUN 1937
C. O. REGY

GOVERNMENT HOUSE,
KENYA,
EAST AFRICA.

13th May, 1937.

Dear Bottomley,

I send you a copy of our Financial Appreciation
No. 2, on the supposition that you still want these.

Yours sincerely,

Brooke Popham

SIR W. C. BOTTOMLEY, K.C.M.C., C.B., C.D.E.,
COLONIAL OFFICE,
DOWLING STREET, S.W. 1.

FINANCIAL APPRECIATION NO. 2 OF 1937,
COVERING THE TWO MONTHS ENDED 28TH FEBRUARY, 1937.

1. Revenue and Expenditure.

1936.			1937.			
Revenue. £	Expenditure. £	Surplus or Deficit. £	Months.	Revenue. £	Expenditure. £	Surplus
457,039.	410,722.	26,317+	Jan.	440,573.	405,263.	35,310.
181,711.	181,990.	279-	Feb.	249,796.	205,197.	44,599.
618,750.	592,712.	26,038+		690,369.	610,460.	79,909.

2. Excess of Assets over Liabilities.

On 29th February, 1936.....	£284,919.
On 28th " 1937.....	£485,798.
Improvement.....	£200,879.

3. Revenue.

1st January to 29th February, 1936	£618,750.
1st January to 28th February, 1937	£690,369.
Improvement.....	£71,619.

4. Expenditure.

1st January to 29th February, 1936	£592,712.
1st January to 28th February, 1937	£610,460.
Increase.....	£17,748.

5. Summary.

During the period 1st January to 28th February, 1937:

- (a) Revenue exceeded Expenditure by.... £79,909.
- (b) Revenue exceeded the Revenue of the corresponding period of 1936 by £71,619.
- (c) Expenditure exceeded the expenditure of the corresponding period of 1936 by..... £17,748.
- (d) The returns of Revenue over Expenditure show an improvement as compared with the corresponding period of 1936 of.... £53,871.

37

The foregoing figures relate to gross receipts and gross disbursements.

It will be seen that Revenue for the month of February, 1937 is £68,085 in excess of February 1936, when an actual deficit of £279 was recorded. For the first two months of 1937 revenue has exceeded that of the corresponding period of 1936 by £71,619, and while in this period most revenue heads reflect increased comparative collections this favourable result is in a greater degree due to considerably enhanced collections of Native Hut and Poll Tax. Compared with the first two months of 1936, Hut and Poll Tax collections for the current year reflect an increase of £43,664, including £7,135 on account of the sale of Kodi stamps. The net comparative increase in collections for January and February 1937 under the head "Licences, Duties, Taxes, etc." is £53,907. That this net increase is less than the increase under the sub-head "Native Hut and Poll Tax" may be attributed to the abolition of the Levy and the European and Asian Education Taxes; a reduction of 8 cents per gallon in petrol tax and a reduction of fee and extension of the date of payment under the Traders Licensing Ordinance.

(Signed) G. BERSFORD STOCKE
ACTING TREASURER.

THE TREASURY,
NAIROBI,

6th May, 1937.

Downing Street,

8th June, 1937.

My Dear Brooke Popham

Thank you for your letter of the 29th of April enclosing the January Financial Appreciation. We find these periodical statements quite useful and if it is not too much trouble I hope that you will continue to send them.

We are making a note of what you say about helping a prospective Governor before he goes out to understand the organisation of the Administration to which he is going. As you say, the question only arises when a Governor is appointed who has no previous colonial experience but, after the event, I can quite realise that you found yourself on strange ground when you arrived.

Yours sincerely

W.S.

AIR CHIEF MARSHAL SIR ROBERT BROOKE-POPHAM, G.C.V.O., K.C.B.,
C.M.G., D.S.O.

Downing Street,

8th June, 1937.

My dear Mr. P. H. ...

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Yours sincerely

W.C.S.

AIR CHIEF MARSHAL SIR ROBERT BROOKE-POPHAM, G.C.V.O., K.C.B.,
C.M.G., D.S.O.

34
GOVERNMENT HOUSE,

NAIROBI,

29th April, 1957.

RECEIVED
22 MAY 1957

C. O. REG.

[Dear Bottomley,]

I understand it has been the custom in the past to send you monthly Financial appreciations privately. Do you want this continued? Anyhow I send you the one for the 31st January.

Things are pretty hectic here what with the Coronation and one train or another.

What would have been a great help to me would have been to have known more about the method of work out here. *before I arrived* It is all right for someone who is transferred as Governor of one Colony to another, but the system of minutes and files and the general organisation is so different from that in the Army or the Air Force that I still find it strange. This might perhaps be remembered when a similar case to my appointment occurs. Someone who knows the ropes thoroughly might give a prospective Governor a short course of instruction in the organisation and method of work.

Yours sincerely,

D. Brooke-Rose

1
The Hon. C. Bottomley, K.C., Q.C., C.B., C.S.I.,
Ministerial Office,
Box 120, NAIROBI, K.E.A.

Copy
sent me
22/5/57
Name

Handwritten initials

34
GOVERNMENT HOUSE,
NAIROBI.

29th April, 1957.

RECEIVED
22 MAY
C. O. REED

[Dear Bottomley,]

I understand it has been the custom in the past to send you monthly financial appreciations privately. Do you want this continued? Anyhow I send you the one for the 31st January.

Things are pretty hectic here what with the Coronation and one train or another.

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Yours sincerely,

D Brooke-Pollock

1
HIS MAJESTY'S GOVERNMENT, KENYA, C.O., C.S.S.,
OFFICIAL OFFICE,
BOX 100 STREET, N.S.V.I.

Copy
noted - no
action / 1/5/57
Name

1
A

FINANCIAL APPRECIATION NO. 1 of 1937.
CIVIL SUPPLY CORPORATION 31st JANUARY 1937.

1. Revenue and Expenditure.

1936		1937	
Revenue	Expenditure	Revenue	Expenditure
437,039	410,722	440,573	385,310
		28,317	55,263

2. Excess of Assets over Liabilities.

On 31st January, 1936	285,196
On 31st January 1937	440,199
Improvement	155,001

3. Revenue.

1st January to 31st January, 1936	437,039
1st January to 31st January, 1937	440,573
Improvement	3,534

4. Expenditure.

1st January to 31st January, 1936	410,722
1st January to 31st January, 1937	385,310
Decrease	25,412

5. Summary.

During the period 1st January to 31st January, 1937:

- (a) Revenue exceeded Expenditure by 235,310
- (b) Revenue exceeded the revenue of the corresponding period of 1936 by 3,534
- (c) Expenditure fell short of the expenditure of the corresponding period of 1936 by. 25,412
- (d) the returns of Revenue over Expenditure show an improvement as compared with the corresponding period of 1936 of 8,146

6. The figures given in Financial Appreciation relate to gross receipts and gross disbursements making

making comparisons with the preceding year, due account must be taken of recent changes which have been effected in the system of taxation both as regards the taxes themselves and the dates of payment of such taxes. The modification of the traders' Licensing Ordinance including the three months' grace before proceedings for non-payment are instituted, has reduced collections under this Head from £16,324 in January 1936 to £5,304 in January, 1937. Abolition of the Education taxes previously due for payment on 30th April will be offset by collections under the Non-Native Poll Tax Ordinance also due for payment by 30th April, but a serious contraction in collections must be expected in June owing to abolition of the Graduated Poll tax. On the other hand, collections in the latter part of the year will be improved by payments under the Income tax Ordinance.

7. The improvement of £5,554 recorded in the revenue for January 1937, in comparison with the average for January, 1936, was not anticipated. It is mainly due to a large increase in the amount of Native Hut and Poll Tax collections.

(Signed) G. BERESFORD STOKES,
ACTING TREASURER.

THE TREASURY,
NAIROBI.

19th April, 1937.