PUBLIC FINANCE IN KENYA, 1895-1963: POLICY AND PROGRAMMES: ANALYTICAL REVIEW OF OFFICIAL PUBLICATIONS

RHODA WANJA THAIRU
M.A. (NAIROBI), DIP.LIB. (LONDON), B.A. (HONS.) (E.A.)

A Thesis in fulfillment for the degree of Doctor of Philosophy of the University College London.

JANUARY, 1990
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ABSTRACT

As librarians and other information workers increasingly recognize the value of official publications, they become aware that official sources are underutilized. This complicated category of materials is difficult to identify, describe and use due to its peculiar mode of creation, form and distribution. It is among the oldest types of national information sources created in such countries as Kenya, and in the present social, political and economic systems, comprises the bulk of the printed matter; yet its bibliographic study has tended to lag behind.

The present work is aimed at demonstrating and promoting usage of these invaluable information sources, with a long-term objective of facilitating in depth studies based on them.

The work focuses on official sources of information for the study of public finance in Kenya in the period 1895–1963, a major historical phase during which Kenya was an administrative unit under the British colonial system. The unit had only been created in 1895. Public finance was central to colonial administration and foundations laid then influence the post-colonial public finance policy and procedural decisions. A study of the material created then is carried out through document analysis, institutional and user surveys. Document analysis has accordingly identified over five hundred publications. The results indicate that the materials in focus have historical,
current and potential value thus justifying the need to actively promote their utilization. Ways and means of promoting utilization are suggested.

The work is presented in nine chapters. The introductory chapters discuss the bibliographical problems of the material under study, explain the study objectives and methods, and define the theoretical framework of the study concepts. Subsequent chapters contain the results of the institutions and user investigations, and the report of a historical survey of the evolution and development of public finance policies and practices as evidenced in the official information sources. In analysing the characteristics, utility and relevance of the publications identified, the organs then responsible for the creation of official publications in Kenya and the UK are discussed, followed by the analytical guide accompanied by a names and subject index in the appendix. Conclusions, recommendations and suggestions for further studies are made appropriately.
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LIST OF ABBREVIATIONS

AACR  Anglo-American Cataloguing Rules
ACR  Annual Colonial Reports
AFC  Agricultural Finance Corporation
AG  Accountant General
ALDEV  African Land Development
ARD  African Research and Documentation
BB  Blue books
BEA  British East Africa
BL  British Library
CAG  Controller and Auditor General
CADG  Crown Agents For Overseas Governments
cc, cd, cmd  Command paper
CCTA  Centre for Technical Cooperation in Africa South of the Sahara
CD&WW  Colonial Development and Welfare Vote
CDC  Colonial Development Corporation
CDF  Colonial Development Fund
CEAUD  Committee of East Africa and Uganda Diary
CEMB  Colonial Empire and Marketing Board
CLF  Colonial Loans Fund
CNC  Chief Native Commissioner
CO  Colonial Office
CRO  Central Revenue Office (K)
CSA  Colonial Stocks Acts, 1877, 1891
DA    Director of Audit
DARA  Development and Reconstruction Authority
EA    East Africa
EACSO East African Common Services Organization
EAO/C East Africa Order in Council
EAHC  East African High Commission
EAJSC East Africa Joint select committee
EAP   East African Protectorate
EASB  European Agricultural Settlement Board
EASD  East African Statistical Department
EMB   Empire Marketing Board
EXCO  Executive Council
FAMA  Foundation of Mutual Assistance in Africa
       South of the Sahara
FCO   Foreign and Commonwealth Office
FS    Financial Secretary
FO    Foreign Office
GB    Great Britain
GMR   Guaranteed Minimum Return
GP    Government Printer
GR    Government Revenue
GPR   Government publications review
HM    Her/His Majesty
HMSO  Her/His Majesty's Stationery Office
IBEAC Imperial British East Africa Company
ibid  ibidem (in the same place)
IBRD  International Bank for Reconstruction and Development
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O in C  Order in Council
OMU  Organization Methods Unit
OP  Official publications
PAC  Public Accounts Committee
PD  Public debt
PE  Public expenditure
PEAS  Program of Eastern African Studies, Syracuse University
PG  Paymaster General
PGA  Public General Acts
PGS  Public General Statutes
PPBS  Planning, programming and budgeting system
PRO  Public Record Office
PSC  Public Service Commission
PWD  Public Works Department
QUANGO  Quasi-governmental and non-governmental organisations
s.l.  sino loco (no place)
s.n.  sine nomine (publisher unknown)
SP  Sessional Paper
S/S  Secretary of State for the Colonies
SR&O  Statutory Rules and Orders
UBC  Universal Bibliographic Control
UR  Uganda Railway
URC  Uganda Railway Committee
UK  United Kingdom
USA  United States of America
WO  War Office
My interest in official publications goes back nearly twenty years. It started with my appointment as the Acquisitions Librarian and later as the Chief Cataloguer in the University of Nairobi. The University was then a rapidly expanding academic institution created immediately after Kenya became a Republic. The demands put on the library by the University meant that librarians had to devise and implement a system for collection development and dissemination of information as a matter of urgency. In this process the library had to build the required collection of materials in each key area of interest. This was done with considerable success for most categories of information resources. While building a special collection of East African materials, it became apparent that the bulk of resources to be sought were official publications created in the colonial and the post-colonial periods. Indeed such publications were found to be some of the oldest types of national information sources. But librarians could not manage this material effectively because they were unfamiliar with it and because by its very nature the material was not amenable to the usual organs of bibliographic control. I was therefore challenged to focus my research studies on this category of information resources. In order to do an in-depth study of this information resource, it was imperative that I should adopt a subject approach within a specific historical framework, hence the choice of public finance in pre-independence Kenya. Public finance plays a key role in any government. It was central to colonial administration and has remained central to subsequent independent governments.
The immediate objective of this thesis is to attempt to unravel the bibliographical complexities of Kenya official publications and to illustrate the range and potential information value of the materials. The long-term objective is to arouse and guide interest in official publications among librarians and to facilitate indepth studies based on these sources among users.

To achieve these objectives, it was necessary to search widely for Kenya official publications and to identify and analyse them for their usefulness in the study of public finance. This was the major research task. In order to supplement my findings, I considered it necessary to obtain the views of those who have used this category of materials for various reasons, together with the views of those who acquire, organize and make the materials available for consultation. The work therefore involved institutional and user surveys. Due to the specialised nature of the subject of inquiry and to the individuality of the country of focus, the samples for the institutional and user surveys were inevitably small. However, the narrow subject choice facilitated definition and control of scope and requirements of its documentary sources.

The historical period chosen, 1895-1963, is one of the major historical phases of that part of the African continent which was named Kenya as a colony in the British colonial empire. The official sources of information created then originated either in Kenya or in Britain. The study therefore analyses the material in question with respect to the dual characteristic of their origin showing how this
immensely complicated the distribution and management procedures accorded to them. The effects of this dual origin on their identification, location, retrieval and utilization is also examined.

The bulk of the research data was obtained through examination of individual documents in UK libraries and archives. Additional data were collected through questionnaires administered respectively to a sample of UK institutions and a sample of individual users of Kenya official publications. The institutional sample included academic, special and public libraries and archives centres in Britain holding collections of the materials being studied. The users' sample included individuals in Kenya and the UK who in their professional, administrative and academic activities needed to consult Kenya official publications and records, namely teachers/lecturers, post-graduate students, research fellows, journalists, librarians, archivists, publishers and authors.

Document study was carried out in multiple levels of operations, including identification, classification, bibliographic description and analysis. The materials were classified according to different types or forms, guided by the works of Pemberton, (1973) and Olle' (1976) who follow the standard practice of categorizing official publications into parliamentary and non-parliamentary publications.
Within the two categories, materials printed in Kenya were separated from those printed in the UK. These were subsequently defined while their characteristics, utility and relevance were also discussed. Official records were treated as an essential complementary source of official information. The main categories of records were therefore highlighted in a brief bibliographical essay.

Throughout this study the materials identified were retrieved for thorough bibliographic description. In order to standardise description, guidance was sought from AACR II/(1978), ISBD(M) and ISBD(S). Where modifications were considered necessary to enhance bibliographic description, these were accommodated.

The work includes results of analysis of nearly six hundred documents. To locate and examine such a large volume of materials scattered in several institutions in the UK, I needed to visit and revisit these institutions several times, and to contact many individuals over a long period of time. While the work does not claim comprehensiveness, I feel that enough materials are covered for the purpose of describing the characteristics, value and research potential of Kenya official publications. The outline for the analysis of official publications is presented in appendix 3.

The inability to cover sources of official information located in Kenya due to cost and time considerations would appear to prohibit the degree of comprehensiveness aimed for this research. The effect however, was considered insignificant because the historical period to
which research was limited was the period when copies of official publications were systematically transmitted to Britain where they were inevitably better recorded and preserved. Notwithstanding, if an important omission was discovered during research, effort was made to refer the matter to a Kenyan location. Methods of document analysis had not been uniformly described by past writers partly due to the application of multiple terms such as content analysis, information analysis and depth indexing. The present study therefore, endeavours to present a coherent definition and description of methods that will hopefully be accepted in the specialised field of official publications.

The results of the work indicate that official sources of information on the study of public finance in Kenya (1895 - 1963) have historical, current and potential value. They also indicate the status of underutilization and justify the need to promote the utilization of this material. The results of the user survey confirm this status and support efforts to change it. The study identifies, analyses and lists nearly six hundred individual items of varying sizes and formats. In the analytical guide, monographs are separated from the serial publications. Seventy-two serial titles are analysed. The guide presents 444 documents printed in Kenya and 140 printed in the UK. Of the 584 monographic materials identified in the study, 407 are parliamentary while 177 are non-parliamentary.

As well as providing an historical account of this subject, this work serves to indicate the wealth of information that is contained in
official documents. Various government organs in Kenya and the UK which were responsible for the creation of the official publications in question are also discussed. The organizational structure of both governments within which the organs were set is highlighted as a significant aspect influencing the patterns of creation and distribution of the materials. To assist potential users of Kenya official publications, the author provides an analytical and annotated guide of the selected items. Such items include monographs, pamphlets and serial publications. For the same purpose, references cited in the text of materials other than Kenya official publications are numbered in superscript and listed with full bibliographical details at the end of each chapter. Where the official publications are also given as references in the text, the number allocated to them in the bibliography is given in brackets. Further assistance to the reader is provided by a name and subject index of the material in the guide which is presented in appendix 1.

Throughout the study, the author was aware of the many aspects of official publications which could not be covered within the defined scope of this study. Therefore at the end of the main body of the thesis, after the summaries of conclusions and recommendations, suggestions for further studies are presented. It is hoped that other information workers will develop this study further.

Since my interest in this intriguing subject started long before my doctoral studies, I hope that my findings will stimulate specialised subject interest in library work. This study should be of interest
not only to archivists and librarians, but also to historians, economists and other academicians interested in development studies. The work should also be of interest to government policy makers in any non-industrialised country whose history of financial administration was influenced by the British colonial rule. It is hoped that the bibliographic model presented in this thesis will guide future bibliographers; that the thesis will be an information source for students of public finance, and students of the classification and analysis of official publications; and that it will guide management of the past, present and future publications of governments in countries such as Kenya.
ACKNOWLEDGEMENTS

The help and encouragement of many people in their private and/or official capacities has enabled the completion of this study. Since such people are too many to mention individually, I take this opportunity to thank all of them sincerely for their assistance and willingness in giving me a wide variety of information. I am particularly grateful to the professional colleagues in the library and archives field.

I wish to most sincerely thank my supervisor, J. H. McIlwaine for his constant help and encouragement. He has made useful and critical comments on this work as well as giving me confidence to complete it.

I am grateful to the University of Nairobi for allowing me time to concentrate on this work, and to the School of Library, Archive and Information Studies, University College London, for providing essential facilities for the study.

I acknowledge my indebtedness to my family for their inspiration and faith in me, for supporting me morally and financially and for bearing my frequent absences from their company.
CHAPTER I  INTRODUCTION

I.1  STUDY AREA

I.1.1  LOCATION AND EXTENT

The study area chosen is Kenya whose population is estimated at over twenty million and occupies 569,250 square kilometres of land surface area (Kenya Statistical Abstract 1987'). The earliest official population estimate for the area now known as Kenya was made in 1897 and showed 2.5 million people (Ominde, 1974²). At that time the western boundary included what was then the Eastern Province of Uganda which was later in 1902 transferred by the Foreign Office to the then East African Protectorate. The protectorate was renamed Kenya Colony and Protectorate in 1920.

I.1.2. HISTORICAL BACKGROUND

Kenya's colonial era was made up of several phases each demonstrating the economic tendencies of the time. These in turn determined the evolving economic and political set up. Commercial contacts with the Phoenicians, Chinese and Arabs preceded those with the Imperial British East African Company (IBEAC). In 1887, the IBEAC (until 1888 known as British East African Association (BEAA)) acquired concessions of full judicial and political authority for fifty years from the Sultan of Zanzibar over his mainland possessions. The Sultan had previously claimed sovereign rights over a large but indeterminate
part of eastern Africa. In 1894, Uganda was declared a Protectorate and in 1895 the area administered by IBEAC between Uganda and the coast was also declared a Protectorate and named East African Protectorate. In 1897, the company conceded its rights to the British colonial administration (East African Order in Council, 1897:17). In addition, the British Government obtained on lease the 10-mile coastal strip from the Sultan. In 1920, the interior of the Protectorate was annexed to become Kenya Colony while the coastal strip remained a Protectorate under nominal sovereignty of the Sultan of Zanzibar (Kenya (Annexation) Order in Council, 1920:92). Finally in 1963 Kenya regained Independence (Kenya (Independence) Order in Council, 1963:564) after being ruled for nearly seventy years. The country has therefore been independent for twenty six years.

I.1.2.1 Kenya Colony and the World Economy

In the sixteenth century Europe attained navigational supremacy which gave its merchant class access to vast natural resources of other lands. This led to the scramble for colonies and spheres of influence. By the middle of the eighteenth century, European economic ascendancy had been founded. The Industrial Revolution gave an added impetus. Associated scientific discoveries and technological progress enabled Europe to reach and control other lands for more intense exploitation of natural resources at low cost resulting in expansion of markets, greater profitability and more capital accumulation. In lands where local resistance was strong and whose climate was hostile to Europeans, the latter did not settle but concentrated on intense
resource exploitation and quick transfer to Europe. This transfer meant that wealth and investment funds were accumulated in Europe. At the end of the nineteenth century European colonisers found Kenya already devastated by a series of famines, disease epidemics and slave trade expeditions. Inhabitants were therefore in no position to resist the onslaught of the newcomers. Climate was favourable and the Europeans therefore effected permanent or near-permanent settlements which led to gradual internal accumulation of investment funds. Whatever the mode of exploitation, however, the exploited suffered great setbacks in terms of natural resource depletion and cultural dislocation.

Kenya’s economy became harnessed to the world economy. Her economy was inevitably restructured in terms of resource allocation patterns so that her own traditional demands were no longer paramount: she had to meet the requirements of international trade. This historical distortion was also extended to systems of law, property ownership and disposal, education, consumption tastes and social attitudes. More serious was the fact that any turbulence in the world economy, for example, the economic depression in the inter-war years, was felt quite dramatically in the Kenya economy which had become a producer-exporter of primary goods, particularly raw materials.

Subsequent changes in the industrialised countries which altered taste and technology often resulted in lower demand for primary products. This coupled with protective measures undertaken in industrialised countries in later years has meant a shrinkage in the size of the
Following the new wave of struggle for political independence in the 1950s, open colonisation had become costly and in world opinion, less respectable. In some countries, Kenya included, there was increased flow of both private investment and "official aid" from the industrialised countries. Protective tariffs were imposed to encourage industrialisation for import substitution. Yet these attempts did not close the economic gap between industrialised and non-industrialised countries. It is apparent that some compelling historical factors made it impossible to close this gap and students of economics have to continue exploring the historical events that created these persistent gaps in order to find ways of closing them. Official documents produced during this time are a vital category of source materials for such studies.

Viewing the above situation from the post-independence period, there is evidence to show that Kenya and other former colonies have collectively and individually attempted to negotiate for reform of the historical international trading arrangements, for example, in stabilizing the prices of commodities paid to producers and exporters - the status these countries have continued to hold in international trade. These countries are frustrated by the fact that political independence did not improve their past inferior economic status in the world economy founded and perpetuated by colonialism. African countries have in particular experienced the least effective economic...
de-exploitation (Abovande, 1983). Their per capita income is among the lowest in the world, yet Africa in general has rich natural resources and a still favourable ratio of land to labour. It is against this background that Kenya finds herself heavily dependent on exporting primary commodities. This dependency is of great concern to the country since, as it is always the case when the prices of these commodities fall, the decrease in real terms is debilitating on her import capacity, fiscal stability and the general dynamics of her development process. The result is that the economy is characterised by a dominant state of dependent underdevelopment. This situation clamours for a continued search for the real determinants of growth and development.

I.1.2.2 An Overview of Kenya's Economic and Fiscal Policies: 1895 - 1963

Public finance is the economics of the public sector with concern for government's effects on the economy. Drawing fine lines, however, between the public and private sectors is difficult because many economies are mixed and the public sector operates in interaction with the private sector. Public finance involves elements of political and philosophical considerations, given the central role of the political process in fiscal decisions. In its endeavours to carry out fiscal functions as is expected of governments, the colonial administration in Kenya was faced with policy problems. In order that at the appropriate levels of government the basic fiscal functions of allocation of resource use, distribution of income and wealth and stabilization of the economic activity were performed, the colonial
administration needed to employ an array of fiscal instruments such as tax systems, expenditure programmes, budget procedures, stabilization instruments and debt issues. In practice, a range of economic issues influenced fiscal policy. The following is an overview of economic and fiscal policies in the Kenya Colony and Protectorate examined according to five historical periods: 1895 - 1900; 1901 - 1918; 1919 - 1929; 1930 - 1944; 1945 - 1963.

1895 - 1900

During this initial period the two imperial powers represented in the East African region laid down their respective strategy for competing with each other. Britain declared the East African Protectorate in 1895 in order to compete more effectively with the German imperial expansion in East Africa. The Germans were building a railway into the interior from the port of Tanga. The British raced ahead and built their own line, 580 miles long from Mombasa, on the coast, to Lake Victoria and completed it in 1901. Apart from wanting to compete with the Germans, the British also wanted to ensure safe trade between the coast and Uganda and to enhance control of the existing Swahili-Arab trade. The building of the railway provided an outlet for British foreign investments on domestic incomes and employment. The need for creating and maintaining viable economic institutions and patterns of productive activity in this region already characterised by economic disarray soon became apparent. The British Government therefore put pressure on the Protectorate's administration to "recoup imperial outlays on the defense administration and railway costs
incurred” (Wolff 1974) by searching for agents to make the Protectorate productive. The policy therefore was to make the Protectorate economically viable.

1901 - 1918

As part answer to the above pressure, Britain encouraged European settlement by alienating land from Africans and giving it at low concessionary rates to prospective settlers expected to develop agriculture. The railway construction had necessitated considerable government spending. The recovery of this expenditure and the financing of recurrent expenditure on this form of infrastructure required the British government to allow European settlement and to give it support to develop agricultural production for export. In 1912 further expenditure was incurred in a 91-mile extension of the railway Branch to Magadi Soda Concession. Considerable expenditure on further extensions was incurred in later years.

The development of commodity production for world market created a need for capital which the new settlers were expected to bring with them to the Protectorate. Estate capital provided by the more affluent settler farmers and the foreign estate companies was thus made available, but the poorer settlers had little capital to offer. The British government policy then was that the colonies should balance their budgets and it was therefore unwilling to invest more, yet it expected the colonies to supply primary products for food and manufacturing in Britain and to provide overseas markets for goods
thus manufactured. Faced with this predicament, the local administration adopted practices and regulations that resulted in excessive taxation imposed on the Africans, forced labour and subsequently an increase in government revenue. There was resentment from the Africans because their agricultural production decreased and their mode of agricultural production was broken. Meanwhile the estate companies repatriated their profits. The settlers were interested in the process of "primitive" internal accumulation of capital (Swainson 1980) while the African was positively denied any chance of participating in this accumulation. The revised policy meant that UK Treasury grants which had trickled in earlier in the century ceased. Commercial banks and merchant houses which supplied short-term loans to settlers against land securities found this practice unsatisfactory when the settlers failed to repay. Besides, the First World War made agricultural production less economical particularly for the unskilled, inexperienced settler farmers.

1919 - 1929

The decade after the First World War did not change in policy towards financing capital inputs in the colony. As stated earlier the main emphasis of British policy towards Kenya was extraction of raw materials to supply British industries. In 1924 the Empire Industries Association was formed to foster the needs of industrial capital and to campaign for extension of railway systems in the colonies. Branch lines of the railway to Kitale, Solai and Uganda were completed during this decade. In 1926, the Empire Marketing Board was formed to
promote the marketing of empire produce in Britain. The local administration in Kenya was therefore still faced with the problems of raising revenue on one hand, and supporting the settler agriculture on the other hand. The existing local policy was that all communities were to be made responsible for the well-being of the settler sector (Brett 1973). To operationalise this commitment, the railway freight charges of certain classes of consumer goods were raised. Local District Councils chaired by District officers were also formed, officially to allow localization and distribution of resources in the regions but unofficially to enhance the effectiveness of revenue collection. Further, the Legislative Council exerted pressure in the control of financial matters, favouring the European settlers who were better represented in the Council than any other racial group. The colonial government was looking for ways of raising loans but the onset of economic depression of the 1920s had made this difficult. A call since the early 1920s for the establishment of a Land Bank to cater for agricultural loans was unheeded. Meanwhile, the British Colonial Development Fund Act of 1929 was passed to provide funds to service the interest on any loans raised by the colonial government.

1930 - 1944

The conditions of the economic hardships in the colonies and the competition being felt in the world market forced a change in British policy so that in the 1930s the government had to adopt an attitude of involvement. The Land Bank proposed earlier in Kenya was created in 1931 (Land and Agricultural Bank Ordinance; 1931:209). The capital of
the bank was raised from the London money market on a government guarantee and the capital was lent to settler farmers at lower interest rates and under different conditions from those of the commercial banks. To facilitate access to government surpluses by smaller farmers, the 1930 Agricultural Advances Ordinance (1930:193) set up a Central Agricultural Advances Board to re-assess the problems of indebted farmers and to draw on government funds to pay interest and mortgages. In 1934 the Land Bank took over these functions and the Board wound up its operations (Land and Agricultural Bank (Amendment) Ordinance: 1933:209; Agricultural Advances (Amendment) Ordinance; 1934:193).

Due to the new policy of involvement, the Agricultural Mortgages Relief Ordinance (19347) supported the Land Bank operations and legally prevented mortgagees from taking over farmers' property. With the provisions of Farmers Assistance Ordinance (1936:259), the Agricultural Indebtedness Committee set up in 1936 was able to support the settlers financially and to prevent a total collapse of their economy.

With regard to raising revenue, there was increasing pressure to improve taxation on the incomes of non-Africans although this met with much resistance first in 1920, then in 1933, until 1937 when the relevant legislation was passed (Income Tax Ordinance: 1937:266). Through inquiry committees, the government decried the fact that revenue from the Native Hut and Poll Tax did not increase proportional to the increase in indigenous population. Various ways and means of
improving assessment and collection methods were proposed (Moyne, 1932:216; Economy Committee, 1935:249).

The experience of the Second World War and the difficulties faced by Britain in the world market forced further changes in the economic policies in the colonies. For example attempts were made to increase crop production (Increased Production of Crops Ordinance, 1942, later amended in 1943) while financial legislations were adjusted to match revenue with increased war expenditure (e.g. 1940:281, 285 & 286). Similarly, the Colonial Development Fund Act (1929:179) was repealed by the Colonial Development and Welfare Act (1940:278). The new act was not only positively to intensify economic development, but also to promote social and industrial development in the colonies. Planning for development became a pre-requisite for development activities and for the provision of welfare funds.

1945 - 1963

The revised British Government policy of intervention enhanced massive investments of state financial agencies in Kenyan cash-crop agriculture (Increased Production of Crops (Amendment) Ordinance, 1945). The long-term aim of this policy of economic intervention was to resuscitate the production of British industry which had been adversely affected by the war and to restore the equilibrium in her favour in the pattern of world trade. Massive capital investment (to some extent) closed the dichotomy of African and European agriculture as it influenced the quality and quantity of production.
Development planning initiated during the war was organized and implemented under the Development and Reconstruction Authority (DARA) established in 1946 (1946:317). Exploitation of agricultural, forest and mineral resources was intensified with implementation of the 10-year Development Plan whose expenditure was largely financed from external funds. Attempts to increase local revenue were facilitated by tax legislations which increased tax rates, imposed new taxes or streamlined tax procedures. Fiscal policies were largely affected by the introduction of the Executive Council membership system in 1945 (1945:313), by the inauguration of the East African High Commission in 1948 and by the devolution of financial responsibilities from the Secretary of State to the Kenya Legislative Council (1948:341).

The need for external financing was heightened by the changes in the social, economic and constitutional policies. The inflow of foreign capital into Kenya coincided with large increases in domestic savings. Industrial production inside Kenya was promoted behind tariff walls to enable Britain to compete favourably with industrial nations such as Japan and the United States of America (Customs Tariff (Amendment) Ordinance in 1945: 1930:194). The new emphasis was backed by the flow of private capital through the multinational corporations which accelerated the international export of capital (Swainson 1980). Multinationals became the most significant form of organisation of large scale capital with their profits not always reinvested but largely repatriated. There was also in the post-war period the multilateralism of foreign investment whereby loans for capital funds were negotiated directly by governments.
Development of indigenous capitalism and the growth of foreign firms brought about by the change in policy gradually undermined the European settler supremacy, culminating in the political independence of the colony in 1963 under an African government (Kenya (Independence) Order in Council: 1963:564).

Chapter II includes a definition of the theoretical framework of public finance as one of the study concepts in the present work, while Chapter VI provides further analytical information on the evolution and development of fiscal policies and procedures during the study period.

I.1.3 SUITABILITY

Kenya as a geographical unit renders itself a suitable study area for public finance. From the foregoing review several supportive characteristics also emerge. Firstly, Kenya geographically thrived as a colony because its climate was favourable and its natural resources rich and valuable for economic exploitation. Secondly, although Britain struggled to maintain a laissez faire economic policy towards Kenya, the difficulties were largely presented by the resident British nationals who constantly applied pressure for increased government financial commitment. Thirdly, consequent to the second characteristic above, much public activity in the country concentrated on designing and reviewing of plans, programmes and budgeting systems aimed at raising revenue and public spending often necessitating
deficit financing. Fourthly, economic history of Kenya is one of "constant endeavours of adjustment to the different and changing environmental conditions ... particularly found necessary during the period of increasing commercial sophistication and industrialization" (Schnittger 197011). They were induced by the 1914 to 1918 and 1939 to 1945 wartime economic developments and by the aftermath of substantial immigration and international capital inflow from Europe and America.

Fifthly, the bibliographical characteristic of Kenya official publications per se merits an indepth study.

It is apparent from the first four points above that various elements of public finance have bases for study in Kenya with particular reference to the period in question. Regarding revenue for example, apart from studies of horizontal development of Kenya's taxation system, a wide variety of specialised aspects may also be investigated. Studies may be carried out to determine tax policies adopted at different periods regarding:
a, types of tax systems and the objectives leading to the introduction of each;
b, tax structure and volume and how these were related to financial estimates, revenue and expenditure;
c, methods of assessment and collection and their effectiveness and administration;
d, racial influences on tax policies especially as evidenced by the reactions from the different groups of taxpayers;
e, international influences particularly of the two world wars;
Regarding the fifth point above, i.e. the bibliographic characteristic, it is to be noted that the administration in Kenya was performing largely in accordance with the procedures and regulations already established in a long-standing system of British government. Production and keeping in custody of documents as records of activities and as media of communication was inevitable under this system. In his article on "Documentation of colonial rule in Africa", Hannam (1981) explains how official documents of the colonies came to be in safe custody in the Colonial Office Library in London. The colonial regulations of 1834 indicated the categories of records to be deposited in London. These regulations guided the colonial administrators in determining which records to create, procure and preserve, least of all, those with special reference to public finance. Hannam notes in particular the publication of financial regulations dealing with procedures for the collection of revenue in the colonies.

Kenya therefore produced official publications for record and as media of communication since 1895 when the country came directly under the British rule. Public financing became one of the major administrative activities in the "new" lands and has remained so even after Kenya has become politically independent. Numerous official publications were compiled under the British administration. The official records largely produced in Kenya whose copies were forwarded first to the Foreign Office and later to the Colonial Office in London included annual reports of various departments, Blue Books, commission reports.
gazettes, bulletins, journals, memoranda and despatches and various
types of parliamentary (Legislative Council) papers. "Imperial"
publications on Kenya published in UK included sessional papers,
memoranda, despatches and commission reports. There was therefore
tremendous interaction between Government Printing office in Nairobi
and HMSO, Public Record Office, Foreign Office and the Colonial Office
in London.

I.2 THE STUDY PROBLEM

I.2.1 STATEMENT OF THE PROBLEM

I.2.1.1 Introduction

The ensuing discussions hinge on two major areas, namely, the
bibliographical problems of official publications and documents in
general and of the Kenyan official publications in particular.

I.2.1.2 General Bibliographical Problems of Official Publications

Official publications are briefly defined in this section as the
sources of information printed or produced by related means by order
and at the expense of government and/or its agencies. See Chapter II
for an expanded definition. Official publications are a complicated
category of materials particularly with regard to bibliographic
control. Problems of bibliographic control arise because firstly, they are a difficult category to define, differentiate and describe.
and secondly, due to the "democratic principle" that governments should inform and advise the public, official publications increase in number very rapidly. Keeping track of new publications becomes laborious, time-consuming and not always fruitful. Bibliographic activities in respect of official publications may result in voluminous index entries, the publication of which is expensive and sometimes unattractive to commercial publishers, further hampering the provision of bibliographic services. Thirdly, official publications have special features that complicate bibliographic control. For example, they are usually numbered in series, sometimes not logically, especially when certain titles change or cease publication. Fourthly, official publications are unique in many aspects. They have limited or specialised interest so that only specialised users exploit them. They are sources of information on governments and their departments, reporting "accurately" the life and work of nations. Yet official publications "do not reveal everything" (Olle', 1976)'13, for instance, there is no Hansard for Cabinet meetings in Britain or in Kenya. Related to this fact is that some official publications are classified so that their distribution is limited and access is restricted. Their manner of handling adds to administrative costs and problems for libraries and other would-be interested information centres.

Besides the observed fundamental difficulty of scatter and fragmentation of subjects in official publications, additional causes of bibliographical control problems are related to physical size of the documents, and to complications within administrative organisations responsible for the production of official publications. Official publications creation is a responsibility of government
ministries, departments and institutions. These organizations are affected by any change in government machinery any time such change may take place. For instance, institutional names change through mergers or divisions consequently affecting identification and description of publications approached through names of issuing corporate bodies. Production of official publications is also affected by historical or administrative oddities which affect state organizations.

Some official publications are ephemeral in nature and are distributed free. This causes an imperfect bibliographic control to be exercised on them because they are not easily obtained through standing orders. Similarly, small or short bibliographical lists tend to be thrown away on the pretext of being superseded but they could be containing the only information on a publication no longer in print yet vital for the study of a specific topic. Some have short life spans while the majority are created for permanence. Making this bibliographical distinction is difficult. Further, acquisition and provision of some official publications is made difficult by copyright laws.

In view of the above, bibliographers have in the past tended to bemoan the problems of handling official publications without coming up with adequate solutions to these problems. This was despite the fact that Meyriat in 1958\(^4\) did not hesitate to stress the fact that official publications were "a first class source" for a variety of studies. Honore (1963)\(^5\) later warned that the fundamental difficulty of scatter and fragmentation of subjects in government publications had
to be overcome if prospective users of these publications are to be helped. He stressed the need for improved bibliographic services to enable research workers to effectively exploit official publications because "the quality and field of application of these publications is constantly increasing." Palic (1976) noted the rapid increase of official publications and lamented that "no one can function without some reference to government publications. Yet in few areas of recorded human knowledge have control and bibliographic aids been so little systematized" as in official publications.

Childs in 1966 challenged bibliographers to take positive action and urged them to refrain from scaring prospective users of official publications. He urged them to go out of their way to explain how to use these special types of publications and to make the latter seem less complicated. Having observed that bibliographic instructions and manuals regarding official publications left much to be desired, Childs expressed the hope that these instructions would be revised in order to provide further clarification.

With particular reference to agencies producing official publications, it is important to understand the history and the administrative structure of a nation in order to understand fully the nature and characteristics of official publications of the particular nation. Childs (1973) stresses the increasing importance of orienting jurisdiction towards making sufficient provision for disseminating information on all current government publications, and towards making adequate provision for a depository library system. He reckons that
these attempts would be in furtherance of the information service of which a frequently revised government organization manual is a requisite.

The present work is intended to stir the minds of fellow librarians and research workers and to draw particular attention to Kenya official publications. It also provides a guide that should stimulate use of this category of materials - in response to the call by Childs (1966).19.

Bibliography of official publications is a branch of national bibliography. With the steady increase in the production of official publications constituting in many countries such as Kenya, a substantial proportion of the total national production, there is urgent need to ensure effective bibliographical control. Overcoming problems discussed above may be approached in a variety of ways, for example:

a. Evaluation of individual official publications to ease the difficulties of distinguishing those with short life span e.g. newsheets from those for permanent use such as commission reports.

b. Evaluation to provide bibliographic guidance to both the information workers and the prospective users.

c. Content analysis to give the users justification for struggling to gain access to restricted primary sources as a result of the awareness thus created of the potentially useful information contained in these sources.

d. Problems of identification and description arising, for example, from name changes can be solved by a thorough understanding of the
government's administrative machinery. Subsequent to this understanding would be the construction of a guide tracing the details of and keeping up with changes as they occur.

The present work attempts to provide solutions to some of the above problems.

I.2.1.3 Bibliographical Problems of Kenyan Official Publications

The bibliographic state of Kenyan official publications is not different from that discussed above, only perhaps worse for various reasons. Kenyan bibliographic centres including the National Archives, do not possess complete collections of official publications produced during the British rule mainly because most of these centres did not exist then. This fact complicates and indeed hampers attempts to offer meaningful bibliographic services regarding primary sources created during the period in question. Ndegwa (1968) observed the paucity of bibliographic work on what he considered "an interesting field like African studies" and stressed that "it is not necessary ... to produce a bibliography for the sake of it; it is necessary that a bibliography must be of some use either to the librarian himself, or even more important to the person who is using the library."

Brief reference to the British policy on Kenyan official publications has already been made. The 1837 Colonial regulations discussed by Hannam (1981) spells out the conditions under which colonial documents were produced and preserved. There were two major
categories of publications, those produced in Kenya and those produced in Britain and dealing with Kenya as a British colony. Hannam identifies the following list of those publications produced in the colonies:

- a. acts and ordinances
- b. general orders and regulations
- c. official gazette
- d. verbatim proceedings of the Legislative Council
- e. sessional papers
- f. annual reports on the work of individual departments
- g. economic and statistical documentation including the Blue Book.

At least two copies of each type were expected to be transmitted to the Colonial Office in London during the greater part of the period under study.

Publications produced in Britain included the following:

- a. statutory instruments such as Letters Patent passed under the Great Seal of the Realm and the Royal Instructions passed under the Royal Sign Manual and Signet
- b. the reports on the state of colonies, later entitled "Colonial reports"
- c. Colonial Office confidential prints
- d. Foreign Office prints, and
- e. command papers including a variety of reports, evidence and minutes of proceedings.

The colonial regulations facilitated the establishment of fairly comprehensive collections in Britain of Kenyan official publications.
Apart from the effects of these regulations, development of interest in African studies by societies and academic institutions in Britain such as the International African Institute, Royal Commonwealth Society and the School of Oriental and African Studies, also hastened bibliographical activities in respect of Kenyan publications. The Oxford University Colonial Records Project initiated in 1962 is singled out as a project that accelerated procurement of records and manuscripts in private hands (Frewer, 1967)\(^23\).

For nearly seventy years, Britain directed the production, organization and distribution of Kenya official publications. Only in the last twenty five years has Kenya had control internally. Prior to the Kenya Books and Newspapers Act of 1962\(^24\) enacted at the close of the colonial era, there were ordinances that required documents (excluding the official publications) to be registered with the Registrar General (East African Registration of Documents Ordinance, no. 26, 1902)\(^25\). The 1962 Act exempted the official publications from registration or from being deposited with designated bibliographical agencies, thus providing no guidance on how bibliographical control of such documents should be carried out, and indeed whether it should be carried out at all. This situation has resulted in un-coordinated attempts by publishers, various types of libraries and the Kenya National Archives to handle official publications. The Kenya National Council for Science and Technology (NCST) established in 1977 would have been expected to take responsibility for scientific information including that information contained in official publications, but in the Act that set this body up, (1977\(^28\)) this task was not specified as one of the Council's responsibilities nor did it give any guidance on
how to bibliographically control official sources of scientific information. The Documentation Centre in the Council also does not appear to have made great strides in this field. Despite a series of discussions for over ten years to-date on the need to set up a national bibliographic agency under the auspices of the Kenya Library Association, the agency has not been set up yet. Such a body would perhaps have embarked on a retrospective bibliographic study of Kenya official publications. However, in 1980 the Kenya National Library Services set up a National Reference and Bibliographic Department which largely undertook to compile national bibliographies and to give guidance in cataloguing problems facing cataloguers of all types of Kenya's publications. With regards to official publications, the department hoped to give guidance on corporate authorship. With the proliferation of official and non-official publications in independent Kenya, it is doubtful whether this department will be in a position to spare financial and human resources towards solving bibliographic problems of pre-independence official publications, least of all satisfying specific subject requirements. This predicament faces most Kenyan agencies, be they libraries, documentation centres or the National Archives.

In the context of document production, it is important to note that in 1926, the East African Governors Conference was inaugurated. This body later became the East African High Commission in 1948 and the East African Common Services Organization in 1963. Since methods of raising revenue such as tax systems were formulated and reviewed on an East African basis, some of the official publications of this regional
body are also relevant sources of information on public finance.

It is gratifying to note that within the last decade or so, a number of bibliographies and bibliographic guides have been produced and have gone a long way towards closing the bibliographic gap that hitherto existed in Kenya. But a close examination of the results of these bibliographic efforts indicates that some gaps have not been filled. When it comes to specific subject information, researchers are left to wade through the bibliographical lists only to pick out a limited number of publications purportedly containing relevant information on their subjects of inquiry. The lists do not give enough information so that the inquirer still has to find out for himself whether or not the particular document will satisfy his specific need. The above shortcoming is a result of broad subject coverage. Granted, the first bibliographic attempts had to bring together publications of regions and countries to achieve a basic objective. Subject specialization was therefore left to future bibliographers. The following is an overview of some of the existing bibliographies and guides of Kenyan official publications.

One has to acknowledge the pioneer work in the field of bibliography carried out by the African Section of the Library of Congress (LC) of the United States in its attempts to give bibliographic control to African publications. For Kenya and the other East African countries, U.S. Library of Congress was in the early 1960s responsible for compiling and publishing bibliographies either with general coverage or specific to official publications. In 1965 the US Congress passed
the Higher Education Act which charged the Library of Congress with the responsibility of acquisition, so far as possible, of "all library materials published throughout the world which are of value to scholarship," and with the provision of "cataloguing information for these materials promptly after receipt." This led to the initiation of the US National Program for Acquisitions and Cataloguing in 1967 during which year supporting offices were opened in various cities of the world, including Nairobi (for acquisitions from Eastern Africa). Although at first the programme limited its acquisitions to monographs, the Eastern Africa office aimed at the outset to give every possible assistance to its parent body "in meeting its long-standing and continuing needs for other types of materials, current and retrospective" (James, 1970). The office therefore has continued to acquire and catalogue official publications for the Library of Congress. This facility has undoubtedly improved the coverage of later bibliographic compilations. See discussions below on examples of such compilations.


is an attempt "to list comprehensively the papers and reports of institutions and services of the High Commission" whose main functions were to provide for the administration of services common to Kenya, Uganda and Tanganyika in the fields of transport, communications, finance and research. The list also includes publications of the predecessor, the Conference of Governors, and other official bodies concerned with East Africa as a geographical unit. Also included is a
selection of British official publications which specifically relate to this region. Since the coverage is wide, the bibliography is inevitably selective. The work is also based primarily on the holdings of the Library of Congress which was not a depository library for either Kenya's, British, or High Commission's official publications. Although searches were carried out in the region and in Britain, comprehensiveness was not achieved. Bibliographical notes indicate locations and sources of materials listed. For those in LC holdings, titles and volumes held are indicated. Other details include historical notes regarding institutions and offices with a few cross references. The bibliography therefore is more descriptive than evaluative.


lists the publications of the central governments of Kenya and Zanzibar since the beginning of colonial administration in these two countries. With regard to Kenya, the list includes some relevant British official publications, publications of the East African Common Services Organization and its predecessors while a separate section records government-sponsored works prepared by individuals and by quasi-government organizations. The list is similar to that of Conover above being first and foremost an inventory of the LC and other American libraries which report to the National Union Catalog. Walker's notes occasionally describe specific types of official publications such as sessional papers. Wide coverage compels the compiler to be selective and more descriptive rather than evaluative.
Kenya: subject guide to the official publications/ compiled by John Bruce Howell (1978)

"is a subject guide to the official publications of Kenya for the period 1886 to 1975. Included are citations to documents by the Republic of Kenya (1963:75), the Kenya Colony and Protectorate (1920:63), the East African Protectorate (1895:1920), Great Britain (1886:1975) and the East African Community and its predecessors (1926:1975). Publications prepared by organizations and individuals on behalf or at the request of the Kenya Government are identified" (p.ix). Similar to other lists discussed above, this guide was also based on the holdings of the LC, other Federal libraries and North American libraries reporting to the National Union Catalog, to New Serial Titles and to the Joint Acquisitions List of Africana. Its scope is wide covering both pre- and Independence periods. Howell's is a more thorough guide and his subject approach is commendable. Of the total 3048 items listed, 20 official publications are listed in the section on taxation while about 30 more can be traced through the subject index. Publications on other aspects of public finance are also traced through the index numbering about 40. Notwithstanding, Howell's guide left ample room for further searches.

The Kenya National Archives (KNA) "Guide to government monographs, reports and research works" (1984)

presented in four chapters includes lists of pamphlets, monographs, theses and dissertations, committee reports, annual reports and serial publications, research reports and notes on sources of intelligence.
reports, handing-over reports and political record books. Out of a list of 1000 items, about 100 relate to public finance in Kenya during the period covered in the present work. There are gaps in the list especially in the serial titles because presumably the holdings are incomplete. The list is not annotated and bibliographical data given is scanty. Nevertheless, the list is a useful location guide for the KNA clientele as each entry has a location number.

A guide of the Kenya National Archives: Part II (1983)\textsuperscript{32} also compiled by KNA consists of entries for categories of records in the custody of KNA by April 1983, classed as public records, private records and audio-visual materials. The public and private records retrieved from UK depositories are listed in separate sequences. Arrangement is alphabetical by source indicating number of deposits in each group, timescale covered and the total number of items found in the group. The subject content of the material is listed under each group. The index helps to bring together materials on a common subject and this enhances search and retrieval.

Kenya and East Africa: sources of British official records. Preliminary version (1982)\textsuperscript{33} is the invaluable result of the project directed by Thurston. The project required, among other activities, a thorough listing of holdings of manuscripts, maps and newspapers and official serials relating to Kenya that are held in major centres in Britain, including the various departments of the British Library and the Public Record Office. Thurston's list indicates locations, the specific issues and
dates of materials found in the holdings and includes notes on
catalogues and indexes searched.

The examples above indicate how various endeavours to provide
bibliographical control of Kenyan official publications have
overlapped, duplicated and complemented each other and how they have
nevertheless left gaps that demand to be closed.

It appears that to formulate an effective form and technique of
bibliographical control for Kenyan official publications, the
character and content of the material in question needs to be studied
and defined. The most logical approach to carrying out such a study
is one of subject by subject and time is ripe for subject
specialization in this field. The present work has attempted to
fulfil this need.

The central purpose of bibliographical control is to enhance
preservation and utilization of sources of information. In this field
of public finance in Kenya the available official sources of
information require to be evaluated in order to establish their
character, quality and research potential for effective utilization.
From the above considerations, it is most probable that to-date,
researchers have not received adequate assistance in their access to
and choice of the most relevant material for their specialised
inquiries. They have tended to exploit the resources accessible to
them and of which they have an awareness regardless of the quality of
information they contain. It is only after examining the material
that researchers are able to pass judgement on the value of the
particular material they have obtained. Faced with a wide variation
in quality and reliability of official publications, it has not been possible for the librarians to guide users regarding the content, level, coverage, accuracy or authenticity of these documents that they have repeatedly handed over to their clientele, in the same way they have been able to guide users through other forms of documents that have a well organized bibliographic control system. In these situations, the users are faced with the difficulties and inadequacy of time for evaluating and selecting the relevant materials. There is need therefore for document analysis and evaluation with special regard for official publications.

1.2.2. OBJECTIVES OF THE STUDY

The study hopes to achieve the following objectives:

i. To locate official publications relevant to the study of public finance in pre-independence Kenya.

ii. To analyse them.

iii. To attempt an understanding of the individual document in its own terms and its own time in order to establish its credibility.

iv. To provide a tool for students and research workers to determine or judge the potential value of the information presented in a given document before spending time and effort to search for and obtain it.

v. To provide librarians and other information workers with the means to guide students and research workers with the same ends described in iv, above in view.

vi. To strengthen the case for the need to include official
publications to planning future provision in libraries and other
information centres by demonstrating the quality of resources
available in the field of public finance.

vii. To contribute to the existing body of knowledge with regard
to research resource guidance in the specialised field of public
finance in Kenya.

viii. To contribute to the study of economics in Kenya.

ix. To facilitate the production of teaching materials relevant
to Kenya’s public finance.

x. To promote the utilization of official sources for
information on public finance in Kenya.

I.2.3 RESEARCH HYPOTHESIS

In the author’s work as a librarian, with a background in economics,
the author has had invaluable exposure to Africana materials in SOAS
and in the University of Nairobi. As the Acquisitions Librarian and
later as the Chief Cataloguer, the author took special interest in
official publications as a resource for specialised studies such as
public finance. On the basis of the author’s observations and
experience, the author formulated a hypothesis regarding these
materials, that the official publications available for the study of
Kenya’s public finance systems under the British rule vary in
character, quality and research potential and have relative usefulness
in the historical studies of the subject. This study was therefore
planned on the basis of certain premises, namely:

a. That the official publications relating to public finance
systems in Kenya are of different character, quality and research potential. Some of the information in these publications has changed over time in validity and utility because the objective of creating, gathering and disseminating that information in pre-independence Kenya differs from the objectives of subsequent periods.

b. That researchers lack adequate guides that assess the relative usefulness of the official publications available in specialised fields of study.

c. That librarians lack adequate guides with which to assist their clientele to attain maximum use of the official publications available.

I.2.4 SCOPE AND LIMITATIONS

The scope of the study was limited in respect to study area, historical period, subject, study materials and their location. Delimitation in each case was guided by symmetry, value and feasibility. Kenya as a study area is a clearly defined physical, political and economic unit. The 1895 to 1963 period is a major political phase in the history of Kenya, the period when Kenya was a colony in the "British Empire". The administrative systems of independent Kenya had their foundations laid during this period and to understand their strengths and weaknesses one has to have a clear understanding of their historical background. An administrative unit, whether a colony or a republic, is involved in public activities
through which it plans, programmes, raises revenue and spends it for the benefit of the society. Public finance therefore is an important factor in a nation's history. Since public finance is a government activity, its study is best based on the primary sources which are the records of government's decisions and operations. The present work is therefore limited to official publications though reference is also made to selected unpublished materials which serve to demonstrate that the latter are indeed complementary to the former. In this study, official publications are defined as publications emanating from government departments, statutory bodies, commissions, committees and boards set up by the government. Publications of the Executive and Legislative Councils are also included as are publications of the British Government that concern Kenya. The search for these publications was carried out in Britain partly due to sheer practicability and partly due to the fact that for the period under study, British depositories are more likely to be comprehensive in coverage than any others including those in Kenya.

I.3 JUSTIFICATION FOR THE STUDY

Justification is considered in terms of the feasibility and potential value of this work. Salient points have been expressed and discussed in the earlier sections dealing with study area and the study problem. These points are therefore only summarised.

I.3.1 Feasibility: The present work was considered feasible on several accounts. The location of the documents examined and
evaluated was United Kingdom where there was better access to the sources facilitated by existing bibliographical lists and guides despite the shortcomings expressed earlier.

The need for more extensive and in-depth exploitation of official publications through subject bibliographies and indexes, expressed by librarians and users of these documents was further justification for the study. The study was justified in spite of the magnitude of the problem already discussed relating to bibliographical awareness, identification and access to Kenya official publications and records.

I.3.2 Potential Value: This was considered in the context of firstly, the fulfilment of an expressed bibliographical control need; secondly, facilitation of the in-depth study of public finance in colonial Kenya; and thirdly, enhancement of the understanding of the real determinants of national growth and development in economies that are currently characterised by dominant state of dependent underdevelopment. Fourthly, the enhancement of the understanding of historical linkages between economic development or lack of it in the colonies and in the "metropolis." Fifthly, facilitation of the production of texts, drawing on African experience and using local examples. Conferences of teachers of economics in the 1960s and 1970s decried the use of economics texts developed for western economies and called for their systematic replacement with those developed for non-industrialized economies. Finally, enhancement of the awareness of the contents of Kenya official publications and records, complementing the efforts of governments, individuals, private presses.
and libraries microfilming and producing lists and guides and/or repatriating these materials.

I.4 LITERATURE REVIEW

I.4.1 Objectives:

The aim of a thorough review of literature in any study such as the present one is to enable the researcher to explore one's subject field in order to acquire a clear understanding of the various subjects and topics that make up that field of study, to familiarize oneself with prior research and its achievements in furthering the knowledge in the chosen field of study, to familiarize oneself with the existing beliefs and claims and to identify any contradictions in these beliefs and claims. The researcher is also able to identify problems encountered during past researches, to identify the shortcomings in the methods and processes adopted by past researchers that may have hampered their achievements and to identify gaps in the existing body of knowledge and any adverse effects such gaps may have.

I.4.2 Identified Themes:

The review of existing literature on the subject under study presents a number of themes.

a. The general approach to the problems of official sources of information that affect availability and utilization for specialised studies. Under this theme are considered solutions suggested and implemented in the literature and the methodologies adopted.
b. Availability of materials containing official information for the current study.

c. Problems of official sources of information that specifically affect availability and utilization of these sources for the study of public finance in pre-independence Kenya. As in theme (a) above, solutions suggested and implemented in the literature and the implementation methodologies adopted are reviewed.

d. Developments in methodologies applied in the bibliographic control of official publications: past, present and the future.

I.4.2.1 Problems of official sources of information that affect availability and utilization for specialised studies: a general approach.

In previous sections there are detailed discussions on the fact that official publications and records are a complicated category of materials to identify, describe and use. Problems relating to bibliographical control are emphasized. To recapitulate, these problems are considered to be caused by:

a. The proliferation in number of materials in question.

b. Multiplicity of agencies that create official publications and records.

c. Multiplicity of agencies that publish them.

d. The limited or specialised subject content in spite of scatter and fragmentation of the same.

e. Distribution may be free, by sale or restricted, thus complicating acquisition.
f. Varied life spans.

Official publications and records are among the oldest types of national information sources created, and in countries such as Kenya, they still comprise the bulk of the printed matter. Yet bibliographical study of official sources has tended to lag behind that of other categories and this situation has undoubtedly negatively affected their availability and utilization. Since about two and a half decades ago such personalities as Mallaber (1963)\textsuperscript{34}, Olle' (1965)\textsuperscript{35}, Childs (1966)\textsuperscript{36}, Pemberton (1970)\textsuperscript{37}, Palic' (1976)\textsuperscript{38} and Cherns (1979)\textsuperscript{39} showed particular concern for this observed neglect. They carried out studies out of which they produced monographs and contributed articles in professional journals. It is out of the interest shown that the study of official publications found its way into the curriculum of library and information courses in professional and educational institutions.

Scholarly studies in the United States of America have advanced fairly fast and several research reports, doctoral and other higher degree theses and dissertations are on various aspects of official publications (Grib, 1954\textsuperscript{40}; Fry, et al, 1970\textsuperscript{41}; Hermon, 1978\textsuperscript{42}). Of particular research interest is the nature and pattern of use of official publications, a subject that has been written about among others, by Homes (1967)\textsuperscript{43}, Childs (1971)\textsuperscript{44}, McCaghv (1972)\textsuperscript{45}, Tobin (1974)\textsuperscript{46}, Whitbeck (1977)\textsuperscript{47}, Weech (1978)\textsuperscript{48}, Parish (1978)\textsuperscript{49}, Hernon (1979)\textsuperscript{50}, Miller (1979)\textsuperscript{51}, Goehlert (1980)\textsuperscript{52}, Newell (1981)\textsuperscript{53}, Ford (1984)\textsuperscript{54} and Lazinger (1984)\textsuperscript{55}. These studies have described the nature and pattern of use of official sources, explained how the
problems of identification tend to limit utilization and noted that
the problems of identification, the multiplicity of documents and the
inadequacy of bibliographical guides tend to overwhelm workers in the
information field. Connected with the above studies are those which
explore the attitudes of librarians towards servicing and use of
official documents. Librarians and other information workers who are
themselves unfamiliar with these sources fail to give adequate user
services to their specialised clientele. In several situations,
collections of official documents are separated from the rest of the
holdings and their responsibility delegated to junior and
inexperienced staff (Whitbeck 1977)56. Whitbeck recommends continuing
education for librarians to expose them more to theories and practices
of handling official documents. Ford (1983)57 finds that from the
user’s points of view, there is heavy reliance on the printed format
and that the user still depends largely on the librarian as an
intermediary even where on-line services have been introduced. Smith
(1979)58 agitates for commitment to a user-oriented mode of operation
for organizing holdings of official sources of information.

The subject approach to the study of government publications has also
been attempted by a few people. For example, official documents as
sources of information for social sciences has been studied by Comfort
science studies and Birdsall (1976)62 in the arts. Zaglin63 has
studied official sources for drug abuse educational programmes and
emphasizes the need for realistic and accurate information which he
contends official sources to contain. Parish (1974)64, in his
annotated bibliography of state government reference publications has produced a table of subject core of state publications on which he categorizes publications according to functions. He also identifies the common core subjects. To do the latter, he lists the subjects and indicates against each, all agencies concerned with the creation of documents on that subject. For the same subjects he gives typical titles such as annual reports, budget messages and directories which the relevant agencies publish.

The methods adopted in the studies of official documents have for most cases been methods that produce bibliographical lists and guides. Bibliographical activities have largely applied techniques of cataloguing and classification. Content analysis and evaluation have been variedly used by Hughes (1956)65, Saracevic (1975)66, Parish (1974)67, McClure (197768 and 197869) and Kilgour (1984)70. Manecke (1979)71 argues strongly that content analysis helps to isolate information essential for solving a specific problem and to present this information in a form comprehensible to the potential user. In his study Lovgren (1979)72 uses a subject grid to serve as a guide to the content of each individual material examined having considered the original purpose of the document and its value to the user. Lovgren's aim is to produce for specific inquiries an objective guide to contents and potential usage. He presents his findings in a graph that displays relationships between types of materials and their respective uses. Robinson's work in 198173 is evaluative, not of individual documents, but of a collection of official documents. He takes into consideration the user requirements in what he calls
"sampling for community analysis."

General methodological studies that can be used to guide analysis and evaluation of official documents have been written about widely. For application in the handling of official document one has to consult literature on indexing, abstracting, content analysis and document analysis. Notable ones are Hyman (1983)\textsuperscript{74} on indexing and Creminns (1982)\textsuperscript{75} on abstracting. Theories and techniques of analysis widely used in Library Science such as citation analysis, ranking, Bradford's Law of dispersion, and other bibliometric analyses are written about by Brace (1975)\textsuperscript{78}. Dikeman (1974)\textsuperscript{77}, Hafner (1977)\textsuperscript{78} and Worthen (1976)\textsuperscript{79}.

I.4.2.2 Availability of materials containing official information for the study of public finance in Kenya: 1895 - 1963.

A brief definition was given earlier of public finance as a major field of economic studies with an outline of its main elements. A fuller definition and discussions in the context of the economic history of Kenya will be presented in later chapters.

It is to be noted from the outset that scholars who have studied public finance in Kenya have done so only as a part of a wider study. The main scholars are Wade (1931)\textsuperscript{80}, Dilley (1937)\textsuperscript{81}, Wood (1946)\textsuperscript{82}, Elkan (1958)\textsuperscript{83}, Due\textsuperscript{84} and Barvaruha (1964)\textsuperscript{85}, Mungeam (1966)\textsuperscript{86}, Wedderspoon (1969)\textsuperscript{87}, Diejomoah (1969)\textsuperscript{88}, Schnittger (1970)\textsuperscript{89}, Heininger (1972)\textsuperscript{90}, Brett (1973)\textsuperscript{91}, Wolff (1974)\textsuperscript{92}, Zwanenberg
The main topics covered in which context public finance is considered include the following: colonialism and underdevelopment (Brett 1973, Wolff 1974); corporate capitalism (Swainson 1980); economic change (Kitchin 1980); settler economies (Mosley 1983); and labour economics (Zwanenberg 1975).

On the existing economic studies, Mosley (1983) observes that most of these have been carried out by historians and have not shed enough light on development of economies inferred from explicit policy measure descriptions. He further argues that studies based on scarce and questionable data have led to dangerous stereotyping, for example, they have supported the "ancient myth that underdevelopment in Africa was due to the absence of an economic spirit among Africans" (p.1). Brett is of the opinion that economic studies have disproved this myth and presented a more true picture to explain that underdevelopment was due to regression of the peasant economy, stagnant real wages, influx of inefficient "white" farmers and the constraint imposed on industrial expansion by the decline of the peasant economy.

Taxation as a significant element of public finance has attracted scholarship in the persons of Wade (1931), Due (1964), Dieiomoah (1969), Schnittger (1970), Heininger (1972) and Ghai (1979), in most cases studies being carried out in the East African context, or within the wider context of non-industrialized countries. In order to carry out the above studies, references to official
sources was recognized by the scholars but a variation in the extent to which they searched them is evident in their lists of reference sources and citations. Scholars such as Wolff (1974)\(^{113}\). Zwanenberg (1975)\(^{114}\) and Mosley (1983)\(^{115}\) demonstrate an awareness of the existence and location of official publications and records. These scholars have therefore made appreciable attempts to obtain and utilize these sources. However, their lists are not exhaustive, notwithstanding the fact that public finance was not their main area of study. Scholars such as Swainson (1980)\(^{118}\) have relied to a large extent on secondary sources. Others, for example, Schnittger (1970)\(^{117}\) who have tackled taxation specifically have concentrated on the independence period in respect to which official sources have received more effective bibliographical control in Kenya where the study was carried out.

Some of the above scholars have bewailed the status of the Kenya official sources and expressed their views on how this status has affected their work. Mosley (1983)\(^{116}\) whose study was on "The settler economies: studies in the economic history of Kenya and Southern Rhodesia, 1900 - 1963" explains that "this study makes no pretence at a comprehensive coverage of the economy and the data it uses are frequently not good enough for firm conclusions to be drawn for them."

There is need to use archival material to supplement existing published series and use "original sources since existing literature frequently gives an inadequate picture" (p.2) On Kenya he states that there exists descriptive but no analytical summaries. Apart from bemoaning the inadequate availability of data, he also casts doubt on
the reliability of the existing data.

Wolff (1974)\(^{119}\) noted that at his time of writing, there was "a growing body of literature on the economies of colonialism and imperialism" but there was a persistent problem of limitations created by the data available to the researchers (p.xiii). He too casts doubt on the reliability of the available data. His citations show comparatively more extensive use of official sources. The work on economic history of Kenya and Uganda 1800-1970 produced by Zwanenberg and King (1975)\(^{120}\) claims to be based on past works which are disjointed in coverage of subject and subject area. The authors aim to synthesize recent research on economic history "for the general reader to facilitate understanding of important processes of change of development". They observe that their work may "reflect the uneveness of available material" as material for the studies of economic history "has to be collected from a wide variety of disparate sources" (p. x - ix). The authors' note on the bibliographical list points out that their list is "not exhaustive" but is hoped to stimulate researchers to "make a start on the wealth of material which is scattered around." (p.305).

Kitchin (1980)\(^{121}\) enthusiastically refers to the use he made of the "marvellous" archive in Rhodes House Library, and of "services of its librarian ... whose knowledge of the development studies literature and willingness to share it" he greatly appreciated. (Preface). In this particular case, the researcher was overwhelmed by the success he made in his search for official information on Kenya from one specific
location. This reaction is a great testimony to the fact that librarians who demonstrate possession of specialised knowledge on subjects being researched in addition to a depth of understanding of the respective literature sources are gratefully appreciated by scholars. Kitchin makes further comments on some types of sources that he uses. For example, he notes that the District Annual Reports up to 1929 are inadequate sources of information on capital development at the local council levels and for the precise mechanics of revenue collection by the Local Native Councils (LNC). In summary, his contention is that LNC records are not detailed enough. Swainson (1980)^122 also is doubtful about the reliability of the statistical information in official sources used particularly as regards the composition and quantity of investment before 1945.

Reference has already been made to the conferences and workshops held with regard to the teaching materials for economics in African and other non-industrialised countries (Dar es Salaam, 1969^123: Bellagio, 1975^124: and Ibadan, 1981^125). On the teaching of public finance in Africa, the conference held in Dar-es-Salaam stressed, inter alia, the need to use not only American text books but also "recent African research results" (p.157). It also recommended that universities in Africa ought to produce adequate scientific teaching material on the basis of basic research which should orient studies to the sociological understanding of Africa. Public finance studies in particular should take into account social attitudes towards direct and indirect taxation, wealth and ownership of debt; these studies should also show the relationship of the budget and the plan in the African context. Economic history in general should show how the
world economy evolved, and how national development processes are shaped by the past and continuing statuses of national economies vis-a-vis the world economy. The above recommendations imply increased use of official documents for basic research, the results of which can be seen in the relative increased output of research reports in a variety of forms, be they theses, books or journal articles in the 1970s and 1980s.

I.4.2.3 Problems of official sources of information that affect availability and utilization in the study of public finance in Kenya: 1895 - 1963

The problems that affect availability and utilization of official information for the study of public finance have been referred to in the preceding sections but will be summarised here for ease of reference.

The identified problems relate to:

a. identification of sources
b. location of sources
c. access to and retrieval of sources
d. reliability of retrieved information

a. Identification:

Users of official publications and records become aware of the existence of the materials relevant to their specific inquiries through a variety of ways. These ways may be personal communication
including the "invisible college": reviews in journals and newspapers: citations in books, journal articles, reports and other non-ephemera publications; reading lists; check lists; library catalogues: indexes: abstracts: specialist subject or general bibliographies and guides.

Total awareness of what exists therefore is a factor of the degree of comprehensiveness achieved by the information aids that an inquirer consults. Effective identification of the sources that the attention of the inquirer has been drawn to depends on the degree and accuracy of detail given in the physical description of these sources. The fact that official publications and records are a difficult category to define, differentiate and describe has already been noted. The writers who have alluded to these difficulties in the context of Kenyan materials include Ndegwa (1967)\textsuperscript{128}, Duignan (1967)\textsuperscript{127}, Frewer (1967)\textsuperscript{128}, and Panofsky (1967)\textsuperscript{128}. In his report for the Kenya Government on the archives microfilming programme of the Provincial and District quarterly and annual reports Charman (1964)\textsuperscript{130} also explains the problems the project faced trying to distinguish between provincial and district reports and between the annual and quarterly reports because they were often amalgamated both in content and in form.

b, Location:
The multiplicity of locations of sources is a problem because none of these locations is comprehensive. These locations range from special libraries or documentation centres to national archives or records offices. Compilers of bibliographies of official publications such as Conover (1961)\textsuperscript{131}, Walker (1962)\textsuperscript{132}, Howell (1978)\textsuperscript{133} and Thurston (1984)\textsuperscript{134} have had to consult collections of several institutions in
different countries mainly in Kenya, Britain and the United States of America. Similarly, the range is evident from the lists of references given by some scholars such as Wolff (1974) who have indicated locations of their sources.

c. Access and Retrieval:
Problems of access and retrieval of sources are partly caused by the physical scatter of locations and therefore the physical distances that an inquirer has to cover to reach the location of a required source of information. The researchers noted above who have consulted several sources spread across continents incurred heavy travel costs which are prohibitive to many would-be users of official information. Problems of access and retrieval are also caused by the stipulated conditions required to be observed in each location.

The complementary value of unpublished records has been noted and it suffices to point out here the conditions which hamper and often prohibit altogether their access and retrieval. The "terminus ad quern" determines the age at which certain unpublished records in archives can be made available for consultation. In Kenya the thirty-year rule affects the post-colonial materials. All colonial records available in Kenya are open for consultation. However the British thirty-year rule affects similar records. In 1988 therefore, archival materials in UK older than 1958 are available for consultation according to the current thirty-year "terminus ad quern" but not the last five years up to 1963 covered in the current study.

d. Reliability:
As seen above, doubts on the reliability of the information retrieved
from official sources have been cast by such scholars as Mosley (1983)\textsuperscript{136}, Swainson (1980)\textsuperscript{137} and Wolff (1974)\textsuperscript{138}. Mosley, for example, contends that some official returns were a mere guess work. They were not based on new data each time a return was prepared but on haphazard projections of previous years' estimates which would themselves not be considered accurate.

I.4.2.4 Suggested solutions to the identified problems and attempts made to solve these problems:

The intensified interest that grew in the 1960's in African Studies within the academic and private institutions of Europe and the United States of America gave a remarkable impetus to the bibliographical control activities relating to official publications and records. Having recognized the value of official sources and the problems of identification and access that affected utilization of these sources, the said institutions sponsored programmes to acquire and organize the sources. For example, the US Library of Congress sponsored bibliographies to be compiled by Conover (1961)\textsuperscript{139}, Walker (1962)\textsuperscript{140} and Howell (1978)\textsuperscript{141}. In 1967 the Library of Congress also set up in Nairobi an Eastern African regional office to support the US National Program for Acquisitions and Cataloguing for all types of material, current and retrospective (James 1970)\textsuperscript{142}.

In the United States of America also, the Program of Eastern African Studies (PEAS) at Syracuse University undertook to "assist governments and organisations of Eastern Africa in the tasks of development and
national building" (Webster 1967). The Bibliographic Section of PEAS implemented in 1965 a project funded by the US National Science Foundation in which the Kenya national archives were microfilmed. In this project 157 reels were produced, the original and one negative copy of which were handed over to the Kenya Government while an additional copy was deposited in Syracuse University. An annotated bibliography was published in 1968. Materials microfilmed included the annual and quarterly reports down to the district level, the debates of the Legislative Council and the National Assembly covering the period 1907-1965 (Panofsky 1967). This project was also supported by the British Government which financed the background work involving the collection and organization of the materials and they provided an archivist, Derek Charman to direct the project (Charman 1964). As early as 1959, Baxter had carried out a survey of African government archives, listed 27 of them, one of which was Kenyan. He described how they were organized, the scope of their holdings and the available finding aids (Duignan 1967).

The activities of the Standing Conference on Library Materials on Africa (SCOLMA) have shown concern for the acquisitions and organization of official publications, among other materials on Africa. Its Newsletter "Library Materials on Africa" now, "African Research and Documentation" has carried articles on related topics. SCOLMA also publishes monographs on a variety of topics.

The depositories in Britain of colonial publications have created various types of catalogues, indexes and check lists that are of
course not necessarily designed to deal purely with Kenyan materials but which cover Kenya. In addition are the publishers’ catalogues such as those of HMSO\textsuperscript{148}. The work involved in the Oxford Colonial Records Project is described by Frewer (1967)\textsuperscript{149} and Duignan (1967)\textsuperscript{150} showing how the acquisition of records in private hands has been accelerated.

Private presses such as the E.P. Microform Ltd. and the Irish University Press have also shown interest in the bibliographical control of official documents, albeit within the wider contexts of Africa or former British colonies. The Irish University Press has reprinted the British parliamentary papers which relate to Kenya (Maltby (1976)\textsuperscript{151}: Rishworth (1972)\textsuperscript{152}). The E.P. Microform Ltd. in conjunction with African Studies Association (UK) also have microfilmed official publications relating to African countries prior to their political independence. For Kenya and the East African High Commission, 112 reels were produced in 1974 covering the period 1903 – 1963 among which 18 were on topics related to public finance in Kenya\textsuperscript{153}. Chadwyck Healy’s "National inventory of documentary sources in the UK"\textsuperscript{154} aims to bring together finding aids, registers, indexes, guides and lists in the UK and reproduce them in microfiche, inevitably including Kenyan sources falling into this category.

Related to current Kenya Government archives activities is the project directed by Thurston\textsuperscript{155} listing holdings of manuscripts, maps and serials relating to Kenya (Personal communication 1987).
A multi-phased survey of records and manuscripts was initiated in 1978 to lay foundations for claims and subsequent retrieval of Kenya-related archival material in holdings abroad. The Kenya National Archives opened an office in the Kenya High Commission in London to complete the surveys and to handle acquisitions, listing and eventual shipment to Kenya of documents in whatever form they were made available by UK individuals and institutions. By 1988, a large number of valuable documents had thus been transferred largely in reprographic forms. In general, however, due to its magnitude, the exercise paid minimum attention to published sources. In addition, the general approach adopted provided only broad subject orientation. The present work is concerned with subject specialization.

The above efforts show that gaps in bibliographical control of Kenya official sources still exist particularly as regards depth coverage of specialised subjects. Indeed one of the problems identified during the Preparatory Workshop on African Government Documents held in Tangier, Morocco in 1976 was "lack of subject analysis, abstracts, indexes and descriptors" (Workshop Report, p.3). The methodologies adopted largely contribute to this state. The scope is wide in geographical and regional coverage and the efforts result in producing general descriptive lists of materials. Little attempt is made to analyse, evaluate, annotate, abstract or index these materials for the benefit of subject specialists. The microfilming projects contribute towards the organization of the material identified, in preserving them and in making them more easily available to researchers because of duplication facilities provided. This approach goes a long way to
fulfilling the IFLA recommendations on the basic principle of Universal Availability of Publications (Vosper 1984).\textsuperscript{157}

I.4.2.4 Developments in Methodologies applied in bibliographic control of official publications: past, present and future

Various methodologies discussed above relate to specific activities of bibliographical control. In the past, efforts were made to improve access to information through various ways. Libraries produced classified catalogues centuries ago (Horner 1970).\textsuperscript{158} Since that time further efforts were devoted to the development of systematic methods of subject retrieval led by Francis Bacon, Melvil Dewey, Henry Bliss (1910) and Charles Cutter. Their systems were primarily about alphabetical subject headings and shelf classification systems. They were oriented to manual retrieval, were institutionalized in libraries and similar information centres and were aimed at providing subject access to particular collections stored in particular locations. The amorphous nature and size of those collections, the number of respective files involved, and the continuous changes in nature and structure of knowledge have all tended to limit their effectiveness in reflecting the content of the items indexed. Despite these weaknesses, these methods are still being used.

Reactions to the inadequacies of the traditional systems has since the 1950s necessitated the adoption of different methods designed to improve subject retrieval of information without discarding the traditional methods noted above. New developments coincided or were
continually encouraged by technological change. Computerization made use of post-coordinate retrieval and was concerned with vocabulary control and principles of terminology (Books... (1978)\textsuperscript{163}; First... (1978)\textsuperscript{164}; Henzler (1978)\textsuperscript{165}). Interest in subject analysis continued into the 1980s alongside the interest in descriptive cataloguing. Discussions on subject analysis practices embrace indexing (Furgman (1979)\textsuperscript{166}; Maron (1979)\textsuperscript{167}), abstracting, content and concept analysis, all aimed at improving the effectiveness of subject approach to information retrieval. To-date investigations into the improvement of subject access have made advances. That libraries have adopted high technology is an indication that librarians are taking part in new research methodologies. The future will be dominated by more technological sophistication but traditional methods will still have a role to play (Williamson, 1984)\textsuperscript{168} providing the basic guiding principles.

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II.1 INTRODUCTION

With the ultimate aim of the study being to promote usage of sources of official information with particular reference to public finance in Kenya: 1895-1963, the study is viewed from the wider context of official sources of information and narrowed down to focus on a specific subject area. It is based on the assumption that librarians are responsible for valuable records of knowledge and it is imperative therefore that the former should be armed with appropriate skills to organize these records and to promote effective dissemination of that knowledge. In a commercial analogy, the librarian is the salesman of knowledge and the consumer is greatly influenced by the techniques of salesmanship that a librarian applies. Salesmen of technology, for example, are not necessarily inventors or users but they know enough about their commodity to enable them to create need and demand for that commodity. In order to create need and demand for official information which is one of the librarian's commodities, and therefore to promote its usage, librarians are obligated to know the nature, literature and usage of that information. They need to know the quality, relevance and potential value of that information. To become information experts with subject specialisation is a continuous process that requires librarians to familiarize themselves with the existing body of knowledge relevant to their area of specialization and to keep abreast of all new information that is created on that subject of choice.
As an exercise in subject specialization, the present work embraces two distinctive subjects whose theoretical framework needs to be defined. In defining this framework, the basic structure of each subject is shown as well as its elements. In the course of defining these two major subjects, attention is paid to their relationships with the central theme of the study in the hope that these definitions will facilitate further in-depth studies. The two subjects are:

a, Public finance.

b, Bibliographic study of Kenya official publications.

II.2 PUBLIC FINANCE

Public finance is one of the main branches of study in economics. While economics is the study of the creation and use of wealth, public finance is concerned with government policies and effects of these on the economy. It is the economics of the public sector with concern for government intervention in financing, allocation and provision of public goods and services or resource use, the adjustment in the state of distribution of income and wealth, and in measures to stabilize the level of economic activity in the economy at large. It is concerned with policy problems tackled through government's use of tax and expenditure measures of the public budget, and resulting in fiscal decisions which inevitably involve elements of political and philosophical considerations. It broadly constitutes a number of aspects, namely, fiscal policy and economic development; principles of taxation; nature and structure of government spending; planning, programming and budgeting system; public debt and its management.
Public finance in Kenya is viewed within this framework.

Every economy in its development process, at whatever level of development, with or without comprehensive systems of economic planning requires the intervention of government. In countries such as Kenya, a free market system without government intervention cannot be relied upon to automatically match needs with means because of market imperfections and institutional rigidities. On the social and moral scale the results of free market can be cruel and stern to some sections of the society therefore compelling intervention in such spheres as minimum wage regulations, basic commodity prices, pensions, unemployment benefits, housing, subsidies, graduated income tax systems and death duties. Intervention is also compelled in the provision of essential goods and services such as health, education, defence, environmental control and cultural services. Free market systems are not expected to adequately finance these services and the government makes arrangements for communal or national financing. A government therefore has multiplicity of goals and adopts a number of instruments in order to meet and to continually ensure achievement of these goals. Public finance economics "seeks to analyse these decisions, systematize them, and evaluate their efficacy in a link between ends and means." (Aboyande 1983)¹ (p.243)

In many societies, social values are varied and at one time or another, the resources may be limited. The range of instruments applied in resource allocation at such times is wide. It is the task of public finance economists to select appropriate instruments to suit adopted policy measures. A society therefore employs appropriate
fiscal instruments in order to synthesize people's choices and economic decisions and in doing so to achieve certain objectives of fiscal policy, namely:

a, moderating resource allocation by adjusting the price mechanism in order to satisfy public demands while balancing allocation between the public and the private sectors.

b, distributing wealth and income between one group in the society and another to achieve some interpersonal balance in net disposable income, economic opportunity or social welfare.

c, guiding the national economy in growth and stability by designing measures that would facilitate the full utilization of resources while preserving the value of money incomes. Fiscal policy therefore takes into account the inter-relationships between changes in the levels of aggregate output, income, employment and price.

In as far as fiscal policy refers to specific action possibilities in a specific economy over a specific period, the policy is specific to a targeted group. A government therefore designs and implements in respect of individuals or social groups, fiscal programmes related to such finance aspects as taxes, expenditure, subsidies, purchases, transfers, exemptions and incentives. It adopts instruments of fiscal policy named broadly as:

i, taxation

ii, public expenditure

iii, planning, programming and budgeting system (PPBS)

iv, public debt management

These fiscal instruments are briefly defined in this chapter but their
evolution and development within Kenya's broad historical context are discussed in chapter VI. The series of charts below present the whole-and-part relationships in public finance (Fig.II.1-3).
FIG. II.1

PUBLIC FINANCE AS A BRANCH OF ECONOMIC STUDIES

ECONOMICS

MACROECONOMICS

PUBLIC FINANCE (PF)

MONEY AND BANKING

INTERNATIONAL TRADE

INTERNATIONAL TRADE

OTHER BRANCHES

MICROECONOMICS

DEVELOPMENT ECONOMICS

FOR ELEMENTS OF PF
SEE FIG. 2

NOTES:

Macroeconomics focuses on aggregate outcome of individual actions in the whole economy.

Microeconomics deals with behaviour of such individuals as consumers, business firms, traders and farmers.

Development Economics examines attitudes and institutions supporting economic activity as well as the process of development itself.

Cutting across these three major divisions in economics are specialised fields such as public finance, money and banking, international trade, labour economics and agricultural economics.
FIG. II.2

ELEMENTS OF PUBLIC FINANCE

PUBLIC FINANCE

LAW AND LEGISLATION

REVENUE

PUBLIC EXPENDITURE

PUBLIC CREDIT AND DEBT MANAGEMENT

PROGRAMMING PLANNING AND BUDGET SYSTEMS

ORDERS IN COUNCIL

ORDINANCES PROCLAMATIONS REGULATIONS BILLS ACTS

GOODS SERVICES

DEVELOPMENT PLANNING BUDGET SYSTEMS

NON-TAX TAXATION DEBTS LOANS CREDIT

INDIRECT DIRECT

FOR ELEMENTS OF TAXATION SEE FIG. 3

NOTES:
1. Public debt involves public securities, sinking funds and bankruptcy.
2. Non-tax revenue sources include commercial revenues, interest deposits, lotteries, inter and intra-government revenues, public industries and services.
FIG. II.3

ELEMENTS OF TAXATION

TAXATION

DIRECT TAXES

HEAD TAXES

ON PERSONAL CAPITAL AND INCOME

PERSONAL TAX

POLL TAX

ON OUTLAY

COMPANY TAX

REAL ESTATE (LAND AND BUILDINGS)

INCOME TAX

ESTATE DUTY

INDIRECT TAXES

IMPORT DUTY

EXCISE DUTY

EXPORT DUTY

STAMP DUTY

SALES TAX

PAYROLL TAX

VAT

FEES

NOTES:

1 VAT - Value added tax
2,3 Personal and poll taxes are fixed and not related to levels of income.
4 Hut Tax - Imposed on possession of huts as buildings.
5 Payroll Tax - Social Security contributions paid by employees and employers.
II.2.1 Taxation

Taxation is the contribution exacted by the state for fiscal purposes. It is the unilateral transfer payment levied on taxpayers without direct exchange of goods and services. As an instrument of fiscal policy, taxation has major roles that it plays. It helps to allocate resources from private to public needs by enabling contributions to the financing of communal services such as defence, education, social security, law and order and health. Taxation is the major source of revenue for the government. Through taxation the government is able to correct distortions and imperfections of free market mechanisms. As part of a general public policy, taxation helps to control deflation and to contain inflation and helps to identify and correct gaps in total resource availability and use. Lowering of taxation promotes economic growth by influencing voluntary private savings needed to finance investment. Raising levels of taxation may have a disincentive effect on the supply of labour and effort thus lowering the national income. Taxation also promotes social equity by redistributing wealth and income at the individual, household and industry levels. It is to be noted however, that the various roles of taxation may sometimes be conflicting resulting in negative effects.

There are several types of taxes classified as direct and indirect taxes. Direct taxes are imposed directly on incomes irrespective of how that income is earned. They include personal income taxes, taxes levied on personal conduct, company income taxes and capital taxes. Indirect taxes are taxes on outlay including import duties, export taxes, marketing board surpluses, excise duties, sales taxes, public
utility pricing such as use charges, levies and a variety of licences. The taxpayer's liability varies in proportion to the volume or value of the goods sold or purchased: indirect tax incidence can be passed on to the customer in higher prices or to the labour force in lower salaries and wages. For elements of taxation, see Fig.II.3. In Kenya most of these taxes were imposed very early on during the British administration as will be shown in chapter VI in the report of the historical survey of evolution and development of public finance.

II.2.2. Public Expenditure

Through this fiscal policy instrument a government spends revenue on goods and services considered essential to the good of the country. Such goods and services include national security and defence, law and order (police and justice), social security, state apparatus (legislative, executive and diplomatic) and public debt-servicing. To facilitate the development process a government spends revenue on public works, social infrastructure (health facilities, schools, cultural activities), research, technological development, agricultural supporting services and direct productive investment in commerce and industry. To these can also be added the government role in capital formation and in increasing savings.

The public sector of the economy which is managed by the government at the central or local levels operates different accounts, depicting the composition of government spending. For example, production account has such components as compensation on fixed capital, indirect taxes,
gross input, services produced for own use, non-commodity sales and commodity produced. The national income account which can also be a recomposition of production account is the aggregate of expenditures on currently produced output. The government contributes to these expenditures through its purchase of goods and services. It shows the operating surpluses, withdrawals from entrepreneurial incomes (rents, interest, dividend), casualty insurance claims, indirect taxes, direct taxes, compulsory fees, fines, penalties, social security contributions, unfunded employee welfare contributions, current transfers from residents and current transfers from the rest of the world. Outlay account specifies the relative sums attributable to final consumption expenditure (e.g. interest on public debt and rent), net casualty insurance premiums, subsidies, social security benefits, social assistance grants, current transfers to private non-profit institutions, unfunded employee benefits, current transfer to residents and current transfers to the rest of the world. Capital finance account reflects capital formation. Such accounts which depict total public spending can be grouped into three major categories, namely, consumption spending on goods and services, investment spending and transfer payments. The importance and size of the public sector as opposed to the private sector is measured by total public expenditure as a proportion of the Gross National Product.

II.2.3. Planning, Programming and Budgeting System (PPBS):

The third fiscal policy instrument refers to techniques of public
decision-making. PPBS is described as "the rational and orderly approach to decision-making in the public sector where the profit motive is absent or at best vague but where, nevertheless, there is a compelling need for financial efficiency and policy effectiveness." (Aboyande, 1984, p.243). The basic objectives of PPBS include:

a, carefully identifying and examining a country's economic and social goals and specifying them in terms of measurable outputs:
b, measuring the total costs of each feasible alternative way of meeting each programme for each of several years ahead in order to establish the most effective ways of fulfilling at minimum cost the country's objectives;
c, establishing a procedure to synthesize public policies and sector programmes with the budgetary exercise carried out on a continuous basis. This is done through financial analysis in search for managerial efficiency and techniques of strategic planning;
d, facilitating the introduction of efficiency specialists to moderate decision making, acting as buffers between Treasury and individual agencies.

Public finance on both the tax and expenditure sides of the budget play a key role in the process of economic development. Difficulties which may hinder economic progress in some countries call for solution in the public sector. In the process of fiscal policy formulation for effectiveness, the government therefore identifies bottlenecks and explores methods of stimulating economic growth through, for example, physical and human capital formation, improved levels of technology, business enterprise and efficiency in resource use.
II.2.4. Public Debt and its Management

A country's revenue does not always balance with expenditure. If it is greater there is a budget surplus while conversely there is a budget deficit if the proposed expenditure is greater than the expected revenue. In circumstances of a budget deficit, the government calls for existing reserves from past savings to close the gap. If there are no such reserves and the government still wishes to implement expenditure programmes, it may resort to borrowing either from within the country or from abroad, or from both sources. The ability to borrow may be determined by the country's credit standing. Even when revenue and expenditure can balance, the difference in timing between flow of receipts and expenditure may force a government to borrow.

In the above circumstances a government builds up a rational system of public debt management. Essentially for every debt incurred there is an equivalent credit somewhere so that it is a question of shifting use of funds from one set of institutions to another. Public debt instruments include Treasury bills and savings bonds raised from the banking system, financial institutions, business organizations, households and individuals. When the instruments are held by a country's citizens there is no serious economic burden on the society, beyond redistribution of spending power between private and public sectors. When debts are owed to foreign citizens there is inevitably a deduction in the national product creating a more serious economic
burden. A government has to establish methods and procedures of paying debts and must be aware of the possible inflationary effects caused by public debts. The management of public debt is therefore an important element in the study of fiscal policy. The magnitude, composition and timing of public debts relative to the level of the economy’s development and size of a country’s national income are important considerations.

II.2.5. Legislation

Law is defined as a statute or rule of action established by authority to express the constant order of certain phenomena. Law may be formulated in the form of acts, ordinances or subsidiary legislation. The supreme legislative or law making authority is usually the parliament or its equivalents. As already mentioned 1895-1963 was the period of British colonial administration in Kenya. This administration was responsible for defining, legislating and implementing public finance policy and procedures in consultation with the Colonial Office. In the British colonies, the legislative body was the Legislative Council. The Legislature was in practice subordinate to the Executive.

The law was one of the major tools used by the colonial powers to establish their presence wherever they went and to create and maintain colonial societies in those lands. The Orders in Council of the 1890’s and early 1900’s were designed to legislate the British presence in Africa in general and in the East African region in particular and to legislate respective matters of public finance. In
Kenya, the Colonial Office was the supreme legislature and executive in spite of the Kenyan Executive and Legislative councils established in 1906.

In the study of public finance in Kenya, one is concerned with policy, function, methods and results respecting revenue, expenditure, public debt, planning, programming and budgeting systems detailed in the charts above. The government of the time formulated policies and recorded them in such legislative documents as acts, ordinances and other statutory instruments, and communicated through wide ranging correspondence and related unpublished materials. The sources of law in colonial Kenya were therefore:

a. Acts and ordinances: These included ordinances made in Kenya, specific applied acts of the British and Indian Parliaments and English statutes of general application in force in England on 12.8.1897. Financial ordinances consisted mainly of the following:

   i. annual Appropriation Ordinance (s8)
   ii. Supplementary Appropriation Ordinance (s7)
   iii. Consolidated fund ordinance (s53)
   iv. loan ordinances
   v. annual Finance ordinance (s54)

b. Subsidiary legislation such as Orders in Council, Royal instructions, proclamations, rules, regulations, and government notices are made outside the Parliament or Legislative Council and are subject to judicial control.

In the present work, legislative documents are further discussed in chapters VII and VIII.
II.3 BIBLIOGRAPHIC STUDY OF OFFICIAL PUBLICATIONS

Of the variety of sources of information for the study of public finance in Kenya, this study focuses on official publications.

II.3.1 Definitions

Official sources of information have for a long time posed problems of definition because of varying interpretations of their peculiar characteristics. Their definition is further complicated by the continued usage of terms which tend to have similar, overlapping or different meanings. Such terms include "official", "government", "documents", "publications", "public record". Official sources of information have therefore been defined in different ways by scholars as well as institutions. Essentially however, many are descriptions rather than definitions and there is therefore no generally accepted definition (Johansson, 1982)\(^2\) (p.282) "The debate between concept, definition and description could no doubt continue indefinitely" (Cherns, 1979\(^3\) p.9) and the persisting absence of a widely accepted and used definition may be a major cause of bibliographical problems associated with this category of materials. Scholars, librarians and institutions have provided various definitions and descriptions some of which are discussed in this section.

Johansson (1982)\(^4\) (p.282-3) has ably highlighted the difficulties of
defining official publications. She considers the appropriate definitions of the terms “official” and “publications” and also reproduces parts of the “legal definitions” of official publications in use in such countries as Britain, Canada and USA. She also quotes the definition adopted by UNESCO. It is apparent from these definitions that apart from considering the individual terms, the definition should also consider the function and purpose of the publication, the functions and objectives of the issuing body and the modes of distribution preferred for particular publications. Chens (1979) also points out other considerations such as accessibility to the public, mode of reproduction, durability and value of content, funding and authority. He too presents definitions from various sources to show how difficult it is to define official publications. He contends that definitions are “framed within specific limitations in the minds of those who formulate them” (p.4).

The term “government” means the institution by which a political unit decides on the rules and allocation of resources obtaining within its area of jurisdiction (Everyman’s Encyclopaedia 1978). Its major functions are legislative, judicial, executive or administrative. Legislative functions are concerned with making and altering laws; judicial functions are concerned with the interpretation and application of the laws; and the executive functions involve carrying these laws into effect. The three functions may be variously combined depending on the organizational structure of a particular government. In this study, “government” refers to the political unit, Kenya. Due to historical factors, the term also refers to the British Government which was responsible for the administration of Kenya as a colony in
the period under study. The term is also extended to embrace the East African High Commission and its predecessors which functioned to some degree until 1977 as the government for the three East African countries, namely, Kenya, Uganda and Tanganyika. The term "publication" is derived from the words "public" and "publicity". "Publicity" means promotion or propaganda (Oxford English Dictionary (OED) 1971)⁷. "Publicity" is the practice of making widely known. To "publish" is to make generally known. Publishing is the production and distribution of reading matter mainly in printed form. It is an act of communication which involves issuing or offering to the public of a book or other work of which copies are multiplied by writing, printing or any other process by author, editor or professional publisher. It is to make the published work generally accessible or available for use. A "publication" is therefore a work or a book printed or otherwise produced and distributed to the public largely on sale terms and sometimes free of charge. Johansson has alluded to the fact that in defining "publication" one is concerned with form, availability and mode of distribution. General usage tends to connect publication with printing, yet publications may be produced through a wide variety of methods. Availability of a publication can either be free or restricted depending on the terms stated by the issuing agency. Similarly, distribution may be free of charge or by sale, but whatever the mode, general usage does not seem to distinguish between a publication and a non-publication using such criteria. It appears from the OED (1971)⁸ that availability to the public, whether restricted or not, is the major characteristic of a publication.
"Document" means written evidence or paper which furnishes information on any subject (OED, 1971)\(^9\). This term is interchangeably used with the term "publication" in the literature while in certain contexts it is used in reference to unpublished material. In this study, document is used to denote both published and unpublished material. "Record" is defined in OED (1971)\(^10\) as the fact or condition of being preserved as knowledge especially by being put into writing. Canadian Library Association in its paper submitted to a Standing Joint Committee of the Senate and House of Commons of Canada (Quoted by Cherna 1979)\(^11\) (p.5) defines "public records" as correspondence, memoranda or other papers and data produced or received by any government department or agency. These constitute the manuscripts or unpublished materials from which publication may subsequently take place (p.5). In the present work public records are considered to be distinct from publications in that the former are not issued in multiple copies and are not published for wide distribution. They are records of official information on which subsequent official publication may be based.

The USA legal definition of an official publication is largely applicable in the Kenyan context as "informational matter which is published as an individual document at government expense or as required by law (U.S Code, title 44 Section 1901 quoted by Johansson 1982,p.287)\(^12\). Similarly, Unesco's definition stresses government authority and expense which are major considerations in the Kenya situation. At the Preparatory Workshop on African Documents held in Tangier, Morocco in 1976, government documents were defined as "documents generated, financed, published or reproduced and distributed by, or for government and its agents" (Workshop Report,
In selecting an appropriate definition in the present work, all the above factors are taken into consideration. For this study therefore, a government or official publication is defined as a source of official information printed or produced by any other method by order and at the expense of the government or its agencies. Such are not just serials but are "an unruly heterogeneous collection of bound monographs, unbound pamphlets, bound and unbound serials, looseleaf and other miscellany" (L.C. Task Force Documents Committee quoted by Cherns, 1979 p.4.) They are the printed or processed materials that originate within, are distributed by, are printed with the imprint of, or printed at either public or private expense, but with authority of any office of a legally organized government body. The highlighted terms underscore the important factors considered in the process of defining official publications.

II.3.2. Kenya official sources

Further to the definition presented above, official sources can be classified into a number of categories. The chart below (Fig.II.4) shows the major and the minor categories. Additional charts (Figs.II.5&6) present the patterns of production and distribution of Kenya official sources. Use patterns of these sources are presented in a separate chart (Fig.II.7).
FIG.II.5 PATTERNS OF PRODUCTION AND DISTRIBUTION OF OFFICIAL INFORMATION RESOURCES:
A: KENYA GOVERNMENT PUBLICATIONS

KENYA AGENCIES

INDEPENDENT PUBLISHERS
GOVERNMENT MINISTRIES AND DEPARTMENTS
GOVERNMENT PRINTER
QUASI-ADMINISTRATIVE NON-GOVERNMENTAL ORGANISATIONS

MANDATORY DEPOSITS
SALES
FREE DISTRIBUTION

KENYA GOVT. FOREIGN OFFICE COLONIAL OFFICE
SECRETARIAT (LATER K.N.A.)

INDIVIDUALS
LIBRARIES (GOVT. DEPTS., SOCIETIES AND INSTITUTIONS)

LOCAL OVERSEAS

ACADEMIC & RESEARCH SPECIAL PUBLIC
FIG. II.6

PATTERNS OF PRODUCTION AND DISTRIBUTION OF OFFICIAL INFORMATION RESOURCES:

B. BRITISH GOVERNMENT PUBLICATIONS ON KENYA

BRITISH AGENCIES

HMSO

NON-HMSO

MANDATORY (LEGAL DEPOSITS)

SALES

FREE DISTRIBUTION

NATIONAL LIB. OF SCOTLAND

O:U

KENYA GOVT. SECRETARIAT

LIBRARIES (GOVT. DEPTS., SOCIETIES, INSTITUTIONS)

PUBLIC

SPECIAL

ACADEMIC AND RESEARCH

U.L. SENATE HOUSE

LSE

ICS

RCS

IDS SUSSEX UNIV.

SOAS

OTHER

NOTES: See list of abbreviations
FIG. II.7 OFFICIAL INFORMATION RESOURCES: CATEGORIES AND USAGE

OFFICIAL INFORMATION RESOURCES

- BOOKS
- PAMPHLETS
- PERIODICALS
- RESEARCH REPORTS
- PUBLIC RECORDS

USERS

- POLICY EDUCATORS
- STUDENTS
- RESEARCHERS
- PROFESSIONALS
- PRIVATE MAKERS
- INDIVIDUALS

USE REQUIREMENTS

- EXPRESSED
- LATENT

INFORMATION SPECIALISTS

- READING LISTS
- BIBLIOGRAPHICAL GUIDES
- ABSTRACTS
- CITATIONS
- INDEXES

INFORMATION AIDS

- LIBRARIES
- ARCHIVISTS
- DOCUMENTALISTS
- INFORMATION SCIENTISTS

USE FACILITATORS
II.3.3. The Concept of Information Resource

The U.S. Depository Law of 1962 recognized the value of official documents as sources of information and stressed this aspect by describing them as "informational matter" because they provide official information which is wide and authoritative on "practically every field of endeavour" (Fry 1981)\(^5\) (p.2) and contain information of immeasurable value for all types of informed decision-making.

In the past, publications and other documents emanating from the various levels of government were considered primarily as public records of administration and operational activities and only incidentally as information resources. But increasingly, a large proportion of total output is not just records of outlined activities but records of results of research and studies conducted in the process of fulfilling functions of the issuing agencies. This has consequently heightened their informational value. Similarly in the past, official documents considered as public records were accorded archival treatment, therefore being classified largely by their provenance or origin. With increasing appreciation of their value as informational matter, official documents are being integrated more into the mainstream of library services for purposes of research and other forms of inquiries.

As indispensable additions to conventional library resources, official documents are therefore bound to be increasingly subjected to
conventional library practices of bibliographical control and publicity. However, due to their peculiar characteristics, they are indeed a difficult category of informational matter to deal with in libraries, resulting in underutilization.

II.3.3.1 Underutilization: The increased awareness of the informational value of official materials has caused librarians and other information workers to realize and bemoan the non-use or underutilization of these materials. Fry (1981)\(^1\) states that "it is widely accepted that collections of government publications in libraries receive very little usage although there is lack of data to support this assumption." (p.2-3).

But, Hernon, (1979)\(^1\) carried out studies on the use and non-use of government publications by social scientists and reported his findings in 1979. He confirmed the state of underutilization. Among the main reasons of underutilization was lack of awareness, difficulties of access and widespread lack of appreciation of potential value that these materials have.

Official publications are difficult to identify, organize and exploit. Although it has been urged that those who need them for work and study know where and how to find them (Hernon, 1979)\(^1\), this has not been substantiated. In any case, even those who are expected to know or to be able to cope may find themselves overwhelmed by the sheer volume of the material; besides, the complexity and non-specificity of the existing catalogues, indexes and other information guides do not satisfactorily ease the situation. These peculiar characteristics call
for more skillful, specialised and even personalised service from the information worker who should be the effective bridge between the materials and the potential user.

II.3.3.2. Secrecy: The underutilization is to some degree related to the secrecy surrounding this category of materials. Some official documents are classified as "secret" or "confidential" and are therefore not made available to the general public for such reasons as "national security." Others are created for "restricted circulation."

Feis (1968) was disillusioned by all this and was of the opinion that prolonged secrecy does not serve national security. It arouses suspicion and allows false rumour or false report to harden into accepted fact.

The U.S. Freedom of Information Act (1967) gives mandate to any citizen to ask for information not included in the nine specific exemptions. This legislation goes a long way to minimizing restrictive access to official documents. Many countries such as Kenya are without an equivalent legislation. United Kingdom's Official Secrets Act restricts access. Besides, the rule observed in Kenya and in UK prohibiting public access to unpublished government records before they are thirty years old cause further delays in public access to such documents. Similar limits are imposed in other countries. Today's practice in Kenya, however, permits consultation of colonial records available in the KNA even though they are not all thirty years old yet.
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1Aboyande, O "Integrated economics: a study of developing economies".- London: Addison-Wesley, 1983
2Johansson, E A "The definition of official publications".- p. 282-290; IN "IFLA Journal".- vol. 8 no. 3 (1982)
3Cherns, J J "Official publishing: an overview: an international survey and review of the role, organization and principles of official publishing".- Oxford: Pergamon, 1979
5Cherns, J J (1979) op.cit.
8OED (1971) ibid
9OED (1971) ibid
10OED (1971) ibid
11Quoted by Cherns J J (1979) op. cit.
12Quoted by Johansson E A (1982) op.cit.
13African Training and Research Centre in Administration for Development (CAFRAD) "Preparatory workshop on African governments documents held in Tangier, Morocco, 7-11 June, 1976. Workshop Report".- Mimeo.- (Doc/76.11 Doc 18; C-76/241)
14Cherns, J J (1979) op. cit.
15Fry, Bernard M "Government publications and the Library: implications for change".- p. 1-7; IN "Government publications: key

16 ibid

17 Hernon, Peter "Use of government publications by social scientists".- Norwood, N.J.; Ablex Publishing Corporation, 1979

18 Hernon (1979) ibid

19 Feis, H (1968) op.cit

III.1 INTRODUCTION

In order to achieve the research objectives stated earlier, research activities were carried out involving institutional and user surveys to establish sources of and views on the materials in question, and to facilitate document identification and analysis.

III.2 INSTITUTIONAL AND USER SURVEYS

In order to collect research data, questionnaires were administered respectively to a sample of UK institutions and a sample of individual users of Kenya official publications. See appendix 5 for samples.

III.2.1 Objectives

The main objective of administering the questionnaire to institutional librarians and other information workers was to obtain data on a number of factors. Regarding stock, data was requested on the size of the Kenya official publications and records in the respective holdings and on the organizational procedures applied to these holdings. Information was also sought on the kinds of user services offered and the bibliographic aids provided for these services. Institutions were requested to give details concerning the users, their professional interests, the type of information they sought - particularly information relating to public finance in Kenya - the number of inquiries handled and the difficulties encountered in the process of
providing user services. With regards to difficulties, especially those arising from any notable characteristics of Kenya official publications and records that may hamper effective consultation, information workers were asked to explain any solutions found or to make suggestions accordingly. The users' questionnaire sought to obtain information complementary to the information given by the information workers in respect to users' needs indicating whether or not these needs were met adequately. Users were asked to list the guides found useful and to indicate the alternative sources of official information that may have been consulted. They were asked to point out any problems encountered in the process of consulting Kenya official publications and to suggest solutions to these problems. Views were solicited on the quality, relevance and research potential of the said materials.

III.2.2 Sampling Procedure

The institutional sample included academic, special and public libraries and archives centres in Britain with collections of Kenya official publications. The fourth edition of the SCOLMA Directory (1984) was consulted. Publications whose bibliographies indicated locations of the official sources used were also consulted. Regarding the users' sample, a list was drawn up of individuals who in their professional, administrative, academic and other activities needed to consult Kenya official publications and records. Individuals were identified from teaching institutions known for their strengths in economics, commerce and legal studies with biases for developing
countries, Africa, East Africa or specifically for Kenya. Identification of individuals was done with the help of the Kenya High Commission in London, through consultation of directories of Africanists, author indexes, staff lists in African study centres and through personal communication. Consequently, the individuals selected were teachers/lecturers, post-graduate students, research fellows, journalists and working librarians. Other individuals selected were identified through their authorship of published monographs, research reports, journal articles or higher degree theses on public finance and related subjects. Librarians and other information workers in particular were selected for their demonstration of interest in the special bibliographical control needs of these materials for effective utilization.

Due to the specialised nature of the subject of inquiry, namely, public finance, and to the individuality of the country of focus, the sample was inevitably small. However, the narrow subject choice facilitated definition and control of scope and requirements of its documentary sources.

III.3 DOCUMENT ANALYSIS

The data required for the proposed research was obtained mainly from the Kenya official publications of the period 1895-1963. In collecting data of this nature, multiple levels of operations were considered necessary, namely, identification, classification, bibliographic description and analysis.
III.3.1 Identification

It was necessary first to become aware of the existence of specific sources through extensive literature searches. Information aids such as subject bibliographies and library catalogues helped to create this awareness and facilitated identification of individual sources of official information. Bibliographical description was made of each item thus identified.

III.3.2 Classification

The second level of operation involved working out a broad subject classification to facilitate assignment of broad subject headings. This classification followed the general outlines of the Dewey Decimal Classification scheme which is widely used in British libraries. The items were also categorized according to different types or forms of material. Official publications were largely issued serially. Consequently arrangement in library collections was done according to the series and not according to the subject content, resulting in the collocation of forms rather than subject content of material. Categorization by form at this stage was therefore selected to facilitate the later activity of document retrieval. Identification of the various types of official publications was guided by the works of Pemberton, (1973) and Olle' (1976) who categorized official publications into parliamentary and non-parliamentary publications.
III.3.2.1 Parliamentary Publications:
were those documents required by Parliament or the Legislature in the
court of its business. Kenya's equivalent of the British Parliament
was the Legislative Council.

III.3.2.2 Non-Parliamentary Publications:
were produced by Government departments in Kenya and in Britain for
use outside the Legislature because they concerned matters not
directly related to the functioning of parliament.
Additional publications falling into these two categories were
produced under the auspices of the East African Common Services
Organization and its predecessors. Publications were produced by its
individual departments or committees or by the East African
Legislative Assembly.

III.3.2.3 Records:
or the unpublished information matter were produced by government
departments, agencies and individuals under the powers conferred to
them by the government. Comprehensive examination of individual items
of records was not carried out but broad categories were studied in
Chapter VII.

III.3.3 Bibliographic Description

The third level of research operations involved actual retrieval of
the identified material for thorough bibliographic description. In
order to standardise description, guidance was sought from AACR II
(1978)\textsuperscript{5}, ISBD (M)\textsuperscript{6} and ISBD(S)\textsuperscript{7}. Where modifications were considered necessary to enhance bibliographic description of the material in question, these were accommodated.

III.3.4 Analysis

The fourth level of operation involved document analysis and evaluation. It entailed carrying out of a number of functions, namely:

a, examination to determine information content of the document;
b, analysis of the information content in terms of scope, purpose, methodology, results, conclusions and recommendations;
c, evaluation of the structure, style, coverage, level and presentation of the text;
d, evaluation or assessment of the quality, relevance and research potential of official publications and documents on public finance in colonial Kenya, and subsequent selection for inclusion in the guide;
e, subject classification and indexing of information content.

A worksheet was designed to facilitate the analysis. A sample of the worksheet is presented in appendix 3.

III.4 UK SOURCES

As already noted, this study was based in the UK. The report of the institutional survey presented in the next chapter discusses the institutional sources consulted for Kenya official publications.
III.5 RESEARCH PROBLEMS

The inability to cover sources of official information located in Kenya due to cost and time considerations would appear to prohibit the degree of comprehensiveness aimed for this research. The effect however, was considered insignificant because the historical period to which research was limited was the period when copies of official publications were systematically transmitted to Britain where they were inevitably better recorded and preserved. Notwithstanding, if an important omission was discovered during research, effort was made to refer the matter to a Kenyan location. Methods of document analysis had not been uniformly described by past writers partly due to the application of multiple terms such as content analysis, information analysis and depth indexing. The present study, however, endeavours to present a coherent definition and description of methods that should be widely used in the specialised field of official information.

III.6 FINDINGS AND DISCUSSIONS

The findings of research concern the evolutionary process of public finance policy and programmes in Kenya for the period 1895-1963 and how the information on this subject has been presented in the official sources, with particular emphasis on official publications. Usage, quantity, quality, relevance and research potential of these sources is therefore analytically reviewed in accordance with the methods described above. In Chapters IV and V attention is paid to the views
expressed respectively by the institutional staff responsible for official sources of public finance information and by the users of these sources. Chapter VI presents the report of a historical survey of the evolution and development of public finance policies and practices to demonstrate the wealth of information contained in official publications and records. The findings have facilitated a classificatory presentation in Chapter VII of materials identified, with notes on the government organs then responsible for their creation. For each aspect of public finance defined in the introductory chapter, it is indicated how official information for that aspect is presented. Documents selected for analysis according to the characteristics discussed in Chapter VII are listed chronologically in Chapter VIII. The list consists of full bibliographical description followed by analytical remarks.

Discussions at each stage also show how the research objectives were achieved. Conclusions are drawn and recommendations made appropriately.

The index is designed to collocate documents containing information on the same and related subjects. Appendix 2 presents names of authors and chairmen of committees and commissions.

REFERENCES

2"Dewey decimal classification and relative index devised by Melvil
6. IFLA "ISBD(M); International Standard Bibliographic Description for monographs"/ prepared by an editorial group chaired by Eva Verona. - London: IFLA International Office for UBC, 1978
7. IFLA "ISBD(S); International Standard Bibliographic Description for serials"/ prepared by International Working Group of the ISBD for serials set up by IFLA Committee on Cataloguing and IFLA Committee on serial publications. - London: IFLA International Office for UBC, 1977
IV. INTRODUCTION

In the process of searching for official publications and records relevant to the current study, an institutional survey was conducted in the UK. This chapter presents an overview of the UK institutions currently responsible for acquiring, organizing and making available the materials in question. Besides establishing contemporary views of the information workers responsible for Kenya Official Publications and Records (KOPR) on the utility of this information source, the institutions' contribution to the efforts to promote the utilization of these materials is also considered. Interviews were held with the staff responsible for the relevant collection or with their appointed representatives. Where the respondents were unable to provide statistical information regarding stock, the inquirer carried out physical checks and counts in the catalogue and on the shelves to verify some of the required information.

The report is presented in sections providing details of the institutions surveyed, and of their respective holdings of KOPR. Regarding the holdings, the extent of coverage in terms of form, quantity, period and emphasis in subject content is considered. Also noted are the nature and pattern of bibliographical control applied, the types of services provided and staff time allocation and training levels. Major clientele categories and areas of subject specialization are identified while institutional concern for service
to their clientele in relation to the desire to preserve the material is also discussed. Materials utilization is considered in relation to purpose and intensity of use, noting any special and/or common problems.

IV.2 THE INSTITUTIONS

Table IV.1 presents details of those institutions in the UK considered to hold significant collections of KOPR. It is evident from this table that the institutions involved in the survey are few but they differ in subject emphasis, the variation in some cases being related to historical background of the institutions. These differences appear to affect the extent and depth of the material coverage maintained as will be further demonstrated.
<table>
<thead>
<tr>
<th>NAME</th>
<th>FOUNDATION DATE</th>
<th>CATEGORY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>British library of Political and Economic Science</td>
<td>1896</td>
<td>University-undergraduate and postgraduate research studies</td>
<td>International coverage: social sciences; vigorous acquisitions to the present</td>
</tr>
<tr>
<td>British Library: Museum Official Publications (1753); and Social Science Library</td>
<td>part of BL in 1973</td>
<td>National reference. legal deposit library</td>
<td>In the Humanities and Social Sciences department of BL: International coverage: Legal deposit material received from Kenya up to 1963; selective acquisitions continue under mutual agreement with the Kenya agencies.</td>
</tr>
<tr>
<td>Cambridge University Library</td>
<td>14th Century</td>
<td>University-undergraduate and post-graduate research studies</td>
<td>International coverage: Legal deposit library receiving Kenya colonial deposits up to 1963; intermittent receipts continue: provides back-up material for the African Studies Centre (1965-)</td>
</tr>
<tr>
<td>House of Lords Library and Records</td>
<td>1826 Reconstituted</td>
<td>special: parliamentary</td>
<td>Mainly sessional papers of the Houses of Lords and Commons. HMSO indexes. Access restricted to parliamentarians.</td>
</tr>
<tr>
<td>India Office Library and Records (BL)</td>
<td>1801; part of BL since 1982</td>
<td>National reference</td>
<td>Collection includes records on &quot;Indians in East Africa&quot;.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>NAME</th>
<th>FOUNDATION DATE</th>
<th>CATEGORY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Inland Revenue Department Library</td>
<td>1849</td>
<td>Government department library</td>
<td>International coverage. Extensive collections of official gazette</td>
</tr>
<tr>
<td>Institute of Advanced Legal Studies Library, University of London</td>
<td>1947</td>
<td>University: specialised to support legal research</td>
<td>Emphasis on Commonwealth law. Extensive holdings of legal publications.</td>
</tr>
<tr>
<td>Institute of Commonwealth Studies Library, University of London</td>
<td>1949</td>
<td>University. Postgraduate social and humanities research for Commonwealth studies</td>
<td>Kenya is only one of nearly 50 countries covered. Has active acquisitions programme.</td>
</tr>
<tr>
<td>Institute of Historical Research Library, University of London</td>
<td>1921</td>
<td>University. Specialised historical research</td>
<td>Emphasis on basic reference materials e.g. indexes, bibliographies, registers. Active acquisitions</td>
</tr>
<tr>
<td>Public Record Office</td>
<td>1838</td>
<td>British National Archives</td>
<td>Archival materials of the former British colonies including a number of official publications. Receives frequent transfers from such repositories as the FCO</td>
</tr>
<tr>
<td>Rhodes House Library, University of Oxford</td>
<td>1929</td>
<td>University. Research.</td>
<td>Part of Bodleian library therefore benefits from access to legal deposit materials. Active acquisitions particularly through the Oxford Development Records Project. Extensive manuscript collection.</td>
</tr>
<tr>
<td>NAME</td>
<td>FOUNDATION DATE</td>
<td>CATEGORY</td>
<td>REMARKS</td>
</tr>
<tr>
<td>------------------------------------------</td>
<td>-----------------</td>
<td>---------------------------</td>
<td>--------------------------------------------------------------------------------------------</td>
</tr>
<tr>
<td>Royal Commonwealth Society Library</td>
<td>1868</td>
<td>private library</td>
<td>Materials on Commonwealth countries. Acquisitions through donations and purchases. Part of the collection destroyed by fire and WW II bombing.</td>
</tr>
<tr>
<td>School of Oriental and African Studies Library, University of London</td>
<td>1917</td>
<td>University. Research.</td>
<td>Kenya materials acquired, but Kenya is outside the special area designated under SCOLMA specialised acquisitions scheme. Supports research on social science, arts and humanities. Stronger in contemporary materials</td>
</tr>
<tr>
<td>University of London Library, Senate House</td>
<td>1838</td>
<td>University. Undergraduate and postgraduate studies</td>
<td>General reference materials. Includes an extensive collection of British Parliamentary publications.</td>
</tr>
<tr>
<td>University of Sussex Library</td>
<td>1964</td>
<td>University. Research</td>
<td>Young institution covering mainly post-war period. Provides back-up materials for the University's Institute for Development Studies research centre which acquires post-independence materials for Kenya.</td>
</tr>
<tr>
<td>House of Commons Library</td>
<td>1802</td>
<td>special. parliamentary</td>
<td>Books, sessional papers of the Houses of Commons and Lords. HMSO indexes.</td>
</tr>
</tbody>
</table>
IV.3 HOLDINGS OF KOPR IN BRITISH INSTITUTIONS

IV.3.1 Records

The Public Record Office (PRO) has the largest collection of records, being the main depository for all records of the British Government including those created in the course of colonial administration. In the PRO, Kenyan records are housed in the new repository at Kew, London. Under the 30-year rule most of the records relating to Kenya up to 1958 are, at the time of writing, open to the public. Other collections are found in Rhodes House Library, Oxford and in the Royal Commonwealth Society Library, London. The India Office Library and Records has a few but important records on the "Indian question in Kenya" connected with certain legislations affecting taxation and expenditure on education, pensions, and health. Further notes on records are presented in Chapter VII.4.

IV.3.2 Kenya Official Publications (KOP)

Holdings of official publications are scattered and widely distributed among the institutions tabulated above. Nearly six hundred items relating to public finance in Kenya were traced in the UK institutions and analysed for the present work. See the Bibliographical guide in chapter VIII. Table IV.2B in this chapter presents data on quantities, historical periods covered and varying categories of
materials found. Table IV.2 (A) allocates code numbers to the main categories of materials presented in Table IV.2 (B).
<table>
<thead>
<tr>
<th>CODE NO.</th>
<th>MATERIAL</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Debates / official reports</td>
</tr>
<tr>
<td>2</td>
<td>Bills</td>
</tr>
<tr>
<td>3</td>
<td>Acts and Ordinances</td>
</tr>
</tbody>
</table>
| 4        | Sessional Papers:  
|          | - Standing Committee minutes of proceedings  
|          | - Financial Statement and Budget Report  
| 6        | Statutory Instruments:  
|          | - Financial Regulations  
|          | - Letters Patent  
|          | - Royal Instructions  
|          | - Subsidiary Legislation  
| 7        | Official Gazette |
| 8        | Committee and Commission Reports, and Reports of working parties.  
| 9        | Committee, Commissions and Working Party Evidence and Minutes of Proceedings  
| 10       | Financial Estimates |
| 11       | Economic Returns |
| 12       | Survey Reports |
| 13       | Statistical Reports |
| 14       | Colonial Reports |
| 15       | Research Reports |
| 16       | Records:  
|          | - Correspondence  
|          | - Personal Papers  
<p>| 18       | Confidential Print |
| 19       | Speeches |
| 20       | Memoranda |
| 21       | Annual Accounts |
| 22       | Annual Reports |
| 23       | Development Plans |
| 24       | Government Monographs |</p>
<table>
<thead>
<tr>
<th>INSTITUTIONS</th>
<th>TITLES</th>
<th>VOLUMES</th>
<th>EARLIEST DATE*</th>
<th>LATEST DATE**</th>
<th>CATEGORY OF MATERIALS ***</th>
</tr>
</thead>
<tbody>
<tr>
<td>British Library, Official Publications and Social Science Library</td>
<td>210</td>
<td>1200</td>
<td>1901</td>
<td>1963</td>
<td>X X X X X X X X X X X X X</td>
</tr>
<tr>
<td>Cambridge University Library</td>
<td>150</td>
<td>700</td>
<td>1895</td>
<td>1963</td>
<td>X X X X X X X X X X X X X</td>
</tr>
<tr>
<td>Foreign and Commonwealth Library</td>
<td>130</td>
<td>500</td>
<td>1895</td>
<td>1963</td>
<td>X X X X X X X X X X X X X</td>
</tr>
<tr>
<td>House of Lords Library and Records</td>
<td>05</td>
<td>90</td>
<td>1895</td>
<td>1963</td>
<td>X X X X X X X X X X X X X</td>
</tr>
<tr>
<td>India Office Library and Records (British Library)</td>
<td>30</td>
<td>35</td>
<td>1895</td>
<td>1963</td>
<td>X X X X X X X X X X X X X</td>
</tr>
<tr>
<td>Inland Revenue Department Library</td>
<td>5</td>
<td>40</td>
<td>1906</td>
<td>1963</td>
<td>X X X X X X X X X X X X X</td>
</tr>
</tbody>
</table>

"X" indicates sources which the researcher found to give material related to the subject matter of the study period in question. Absence of "X" means that institutions were holding negligible collection or none at all.

*; **, The period of current study is 1895-1963. Some institutions have continued acquisition of contemporary materials.

*** See attached table 2A for codes for categories of materials identified.
<table>
<thead>
<tr>
<th>INSTITUTIONS</th>
<th>TITLES</th>
<th>VOLUMES</th>
<th>EARLIEST DATE</th>
<th>LATEST DATE</th>
<th>CATEGORY OF MATERIALS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Institute of Advanced Legal Studies Lib., Univ.</td>
<td>30</td>
<td>500</td>
<td>1897</td>
<td>1963</td>
<td>x x x</td>
</tr>
<tr>
<td>London</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Institute of Commonwealth Studies Lib., Univ. of</td>
<td>130</td>
<td>600</td>
<td>1895</td>
<td>1963</td>
<td>x x x x x x x x x x</td>
</tr>
<tr>
<td>London</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Institute of Historical Research Lib., Univ. of</td>
<td>20</td>
<td>40</td>
<td>1895</td>
<td>1963</td>
<td>x x</td>
</tr>
<tr>
<td>London</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Public Record Office</td>
<td>ca.30</td>
<td></td>
<td>1895</td>
<td>1963</td>
<td>x x x x x x x x x x x x x x x x</td>
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<td>Groups</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Rhodes House Lib., Univ. of Oxford</td>
<td>450</td>
<td>1700</td>
<td>1895</td>
<td>1963</td>
<td>x x x x x x x x x x x x x x x</td>
</tr>
<tr>
<td>Royal Commonwealth Society Lib.</td>
<td>350</td>
<td>1200</td>
<td>1897</td>
<td>1963</td>
<td>x x x x x x x x x x x x x x x x</td>
</tr>
<tr>
<td>School of Oriental and African Studies Lib., Univ.</td>
<td>139</td>
<td>350</td>
<td>1897</td>
<td>1963</td>
<td>x x x x x x x x x x x x x x x x</td>
</tr>
<tr>
<td>of London</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Treasury and Cabinet Office Lib.</td>
<td>95</td>
<td>115</td>
<td>1898</td>
<td>1963</td>
<td>x x x x x x</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Univ. of London Lib., Senate House</td>
<td>09</td>
<td>107</td>
<td>1895</td>
<td>1963</td>
<td>x x x x x x x x x x x x x x x</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Univ. of Sussex Lib.</td>
<td>120</td>
<td>450</td>
<td>1909</td>
<td>1963</td>
<td>x x x x x x x x x x x x x x x x</td>
</tr>
</tbody>
</table>
It was evident from the survey that specialised statistical data regarding official publications of overseas nations were not maintained. It was also apparent that KOP holdings duplicated one another considerably and documents in varying quantities were found to span the entire study period. The earliest documents were created when the British colonial administration was set up in 1895. Copies of the documents sooner or later found their way into the British depositories then existing. Documents were acquired under the legal deposit arrangements stipulated by administrative regulations of colonial governments or through donations by friends or officers of the institutions. Younger institutions have also later successfully acquired some older materials through purchases or donations, through collection transfers between institutions or by buying microform reprints.

Each of the main collections had KOP dating to 1963, the year Kenya "severed" her political ties with Britain. Documents created after this date were also found in some institutions where depository terms had been re-negotiated and often converted to exchange arrangements, or where acquisitions by purchase were continued or instituted anew. But post-colonial acquisitions were more selective. For example, the British Library now focuses overseas acquisitions on official gazettes, legislations, parliamentary debates, statistical publications, commission reports, official serials and census reports.
Combined holdings in the UK were found to have materials to cover the entire period of study, albeit with gaps. The quantity however seemed to increase with time, the pattern corresponding with the process of the administration establishing itself and increasing its activities in this African region. During the two world wars, creation of documents was halted, particularly of the regular publications such as annual reports. British Parliamentary publications concentrating on war matters in the UK contained comparatively fewer specific references to Kenyan affairs during this time.

War-time fires, where they occurred, destroyed documents, consequently creating gaps. But such gaps were not always obvious at first although they gradually became conspicuous through stock-taking if and when this activity was carried out as gap filling was not instantaneous. In some institutions it was reported that only until a publication in the catalogue records was requested and not physically traced on the shelves or elsewhere was it considered consumed to destruction in the fire and attempts made to replace it.

The wide range of publications traced is evident in Tables IV.2 A&B above. Detailed analysis and discussions on each category are presented in Chapter VII. However, information on public finance is scattered in a large number of these official sources requiring one to consult most of them and to bear in mind the varying strengths and weaknesses identified in the analysis.
IV.4  BIBLIOGRAPHICAL CONTROL, ORGANIZATION AND SERVICES

IV.4.1  Organization and Storage

KOP was placed on either open access or closed access storage. Some institutions operated the two systems with decisions to separate the materials where applicable, being based on the availability of storage and seating space and on the uniqueness of the materials in question. Where there were multiple copies of documents in the holdings, duplicates were placed on open access. The accumulated volumes of British Parliamentary Papers (BPP) were largely on open access and although in some cases single copies of the individual papers on matters relevant to Kenya were placed on closed access, the same material was thus also available on open access.

The nature of access affected recall time. Material on open access was available for consultation on the spot and without undue delay unless of course another reader was already using this particular material. Material on closed access was not always stored within the building housing the reading area. For example, at the time of investigation, about 50% of the KOP in Rhodes House Library was stored at Nuneham outside Oxford. (The material has since been transferred to Rhodes House after the space was expanded with mobile shelving). Similarly, British Library storage is at Woolwich and the University of London cooperative storage is at Egham. The recall time of closed
access material therefore ranged from half an hour to four days, depending on the distance between the store and the reading room and on the frequency of collection and delivery of materials. The prospective user was therefore required to give adequate notice to allow time for document delivery.

With regard to organization, official publications and records were in half the institutions, separated from, rather than being integrated with, the rest of the library material. The separation was mainly physical. Cataloguing and classification systems and procedures were applied uniformly for official publications and for other materials in so far as such tools as the Anglo-American Cataloguing Rules, Universal Decimal Classification and Dewey Decimal Classification schemes or any other "home-grown" systems were applied. In the widely used systems of cataloguing such as AACR II (second edition of the Anglo-American Cataloguing Rules, 1978''), official publications were given special consideration enabling the responsibility of the corporate body or of an individual to be adequately brought out in the catalogue records. Location symbols served to differentiate between official publications and other materials.

IV.4.2 Lending Services

Lending to individuals was possible in half the institutions but only in special circumstances. One special circumstance was the availability of duplicates. The other was the status of the user. The clientele allowed to borrow the official materials were largely
staff members or society members of respective institutions. Interlending was organized under specific arrangements. For example an interlending service was offered through the British Library Document Supply Centre in Boston Spa. Actual documents were supplied to UK libraries while photocopies were made available to overseas institutions. Government's departmental libraries also made documents available among themselves through their own inter-library loan system. In the academic institutions, the copyright and large public libraries, membership of the Joint Academic Network (JANET) provided accessibility to bibliographic data of automated collections, thus enhancing interlending.

Although such processes as photocopying and microfilming were announced, for example, in institutional brochures or guides, each photocopy or microfilm request was not necessarily granted. Naturally, old documents or documents with delicate spines were not made available for processes which required the document to be opened flat. In such cases the institutional commitment to document preservation was paramount.

IV.4.3 Bibliographic Aids

Institutions investigated largely created their own bibliographic tools to enhance utilization of KOP and other official publications. A variety of bibliographic aids were produced including,

- Catalogues: Author, title and subject
- Indexes: Subject and geographical
Bibliographies: Subject, regional and/or country
Others: such as guides, manuals, hand lists, on-line and other computerised information systems.

A few institutions reported that they did not provide complex internal bibliographic control of official publications to the extent of creating their own bibliographic aids, but notably, automation is gradually extending facilities. The British Library BLAISE online services are cases in point. BLAISE-LINE offers access to databases created by the British Library and from other suppliers including the HMSO file of official publications dating back to 1976, OCLC database, University of London file and Whitaker's British Books 1950- (1987). However, these mostly cover contemporary materials thus excluding the bulk of the materials under study. The British Library Catalogue Preview file provides access to the historic collections inherited from the British Museum thus covering the category of materials under study. The BLAISE RECORDS service launched in 1987 provides a supply service for machine-readable catalogue (MARC) records. New developments in the application of CD-ROM as a publishing medium for catalogues and indexes has also offered the British Library the opportunity to automate its General Catalogue of Printed Books to 1975. At the time of writing, the joint 4-year programme with Saiztec and Chadwyck Healey is in progress to produce the catalogue in 3 compact disks by 1991. These will include the Kenya official publications already in the General Catalogue. Automation provides flexibility in exploiting information resources; it provides the users with multiple access points for bibliographic checking and
verification. It provides institutions with tools for bibliographic control, document location and interlending, besides selection and collection management.

Alternative access channels provided to the clientele included externally produced tools such as indexes and bibliographies which institutions acquired if and when such were available.

In institutions where new technology was in application, KOP received attention in retrospective cataloguing, indexing or bibliographical listing though in some, application of new technology seemed to affect the more recent or contemporary acquisitions. Notably, the Chadwyck Healey microfiche collection of "British Official Publications not published by HMSO" was only issued from 1980. Similarly their new product, the United Kingdom Official Publications (UKOP) in CD-ROM (1989) incorporates the non-HMSO and HMSO official publications, once again only covering materials published since 1980.

IV.4.4 Staff and Services:

Each UK institution engaged at least one professionally trained information worker to be responsible for official publications, holding senior positions in the establishment. Supporting staff consisted of two or three non-professional members. In organizing information services, Kenya was catered for as one of a group of countries in East Africa or Africa or in the Commonwealth of Nations: concern for KOP was therefore shown within these groups.
Alternatively, KOP was considered within the wider category of official sources of information. Services were therefore offered within these contexts. Similarly, staff time allocation was not distinguished or calculated for KOP as a specific category of information matter.

IV.5 CLIENTELE AND UTILIZATION

IV.5.1 Clientele

The categories of clientele reported included university and college teaching staff, school teachers, undergraduate students, independent researchers, government officers, journalists, businessmen/women, besides the staff and members of responding institutions. Whereas some institutions defined their clientele strictly according to membership registers, it was indicated that in practice, these institutions allowed temporary admission to inquirers with special subject interests or "for research or reference work which cannot be reasonably carried out in another library" (in BLOPL), or "engaged in public administration and in research not pursued elsewhere" (in BLPES).

It was indicated that KOP materials were most heavily used by researchers who included post-graduate students working for higher degrees, staff in research institutions and prospective authors of scholarly monographs and journal articles. University teaching staff who were ranked second were a clientele looking for teaching materials or engaged in a variety of research projects organized in their
respective universities or colleges. Some of their research projects were commissioned from outside the employing institution, tapping the expertise of the academic teaching staff. This category of users was anxious to obtain information to establish historical facts on events, policy and structure of governments. Government officers ranking third were mainly involved in public administration or in diplomatic or foreign service. They especially consulted KOPR for basic data on trade, economic indicators including gross national income and output and government revenue and expenditure. They were also interested in legislative information. Undergraduates used KOP if and when the students' special projects required them to explore in appreciable depth topics for which secondary sources were considered inadequate. School teachers, businessmen/women and journalists used KOPR less frequently than the three categories discussed above and each type of user sought official information that related to own functions or particular subject of inquiry. For example, journalists consulted KOPR for information required in the preparation of feature articles published in newspapers, magazines or transmitted through radio and television.

IV.5.2 Subject Specialisation

The clientele was reported to be interested in a variety of subjects which included public finance. See Table IV.3 in which the subjects are listed in the observed order of popularity in the institutions. Considering that public finance was sometimes covered in studies in
history, public administration, and legislations, interest in this subject could be even higher than was explicitly reported. Further information regarding nature of demand for various types of information is presented under discussions on utilization.

TABLE IV.3   SUBJECT INTERESTS (in order of priority)

Economics-
  - general
  - finance
  - development
  - history
  - management

History
Political Science
Public administration
Law
Sociology
Geography and Travel
Bibliographic Studies
Biographies
Medicine
Art

The relationship between the clientele, their subject and the availability of relevant materials from various institutions was also of interest to the study. It was observed that KOP was scattered in a
limited number of institutions in the UK and that these institutions to some extent overlapped and duplicated coverage. Why then were certain clientele attracted more to certain collections? Whereas it could easily be argued that the nature or type of subject specially catered for by any institution attracted only the clientele with corresponding subject interest, one has to remember also that one major characteristic of official publications identified earlier was their wide range of subject content. It is therefore possible that the clientele were attracted to certain institutions only by the availability of KOP as a category of material rather than by the pre-judged institutional subject bias. In any event one of the hypotheses of this study is that users and would-be users of KOP are handicapped by the paucity of subject and location guides for KOP which would publicize biases in subject content.

IV.5.3 KOP Utilization

Information was sought regarding intensity and purpose of use of KOP. It is to be borne in mind however that except in one institution, statistical information about utilization was largely estimated. Either there were no separate records kept for KOP or none were maintained for official publications as a whole. Exceptionally, the Royal Commonwealth Society Library maintained records of use but only analysed these in terms of disciplines. From their records therefore, it was not possible to extract details about KOP usage in particular. Nonetheless it was indicated that KOP utilization ranged from "rare" at the Institute of Historical Research Library to over two hundred
times a year at the Institute of Commonwealth Studies. It also was pointed out that some KOP users usually carried out concentrated consultations. Concentrated use of KOP was mainly made by clientele undertaking in-depth searches for specialised information. In some circumstances several documents would be examined over an extended period of time during which frequent visits would be made to the location.

The subject content of the material consulted was also considered in the present work, and information provided regarding the demand for data on various subject fields is presented in Table IV.4 where public finance is one of the nine subjects indicated.

Highest demand was reported for economic history and for politics and government. Statistics as a subject was ranked second in the demand scale while legislations and history were ranked third. Economic development, public finance and business studies followed in the order given while biographies were ranked lowest. There was demand for public finance as one of the study fields in economics. Perhaps with more subject-oriented bibliographic aids, demand for even more specialised areas of study would be enhanced.
TABLE IV.4 INFORMATION DEMAND

SUBJECT AREAS (in order of popularity)

Economic History
Politics and Government
Statistics
Legislations
Histories
Economic development
Public Finance
Business and Commerce
Biographies

IV.5.3.1 Utilization Handicaps:

KOP utilization was faced with certain difficulties, many of which were common to official sources of information as noted in the introductory chapter. The difficulties identified by the respondents fell into two main categories, namely, those relating to bibliographic organization of the materials and those pertaining to their nature. The following are some of the difficulties arising from the organizational procedures and practices.

Since none of the KOP holdings was comprehensive, it was difficult for a researcher to complete an in-depth search for public finance information in any one location. While interlending supplemented resources, it was in itself a cause of delay. Inadequacy of
bibliographic services were said to be due to several factors. Firstly, there were a limited number of bibliographic aids which were specific to the materials under study. Secondly, the existing subject guides and indexes were often unavailable at some locations even where there was awareness that such bibliographic tools were already published. If in-house tools were also lacking subject approach was therefore not adequately provided for. Thirdly, too complex or too simplified cataloguing and classification procedures caused difficulties in locating items in the collection, for example, the omission of author or title entries in the catalogue. Fourthly, the absence of a union catalogue catering specifically for the material under study made inter-library loans difficult to organize. Fifthly, incidents of misshelving lowered the rate of document retrieval success. (The physical nature of government publications makes the material more liable to misshelving). The bulk of material is serial and the numbering sequence is complex therefore not always easy to follow. Others are one-page documents, for example, bills and ordinances requiring complex organizational patterns.

Inaccuracies in bibliographic citation by authors and bibliographers exacerbated problems of identification while inadequate space and general shortage of resources hampered utilization. For example, some institutions had to participate in cooperative storage in distant locations. Inevitably, this caused delays in the retrieval of documents required for use. Of special interest here is the observation that materials out-housed from a collection were those considered to have low demand. With the foregoing discussions in
mind, it seems official publications are caught in a vicious circle in which their complex nature leads to underutilisation. Foreign materials irrespective of dates of publication, have low demand in any country, least of all in the UK. The low demand and the resultant state of underutilization make them liable for out-housing which in turn reduces their demand even further, especially by the casual would-be user.

Further, some materials were left uncatalogued: these were therefore not easily identified or retrieved. Others were shelved by size or form without collocating with materials on similar subjects, inevitably reducing the rate of fruitful browsing by the clientele or by the staff on behalf of the inquirer. Most materials were not lent: they were "for reference only" and this was bound to inconvenience some users. In closed access systems, users were denied the opportunity to browse through material on shelves: they were "forced" to rely on bibliographic records whose inadequacies have already been noted. Classification procedures were complicated and incidence of clashing class numbers was reported. Existing published classification schemes were too broad to allow specificity required for such subjects as the one under study.

Utilization was encumbered by the materials' inherent characteristics. Kenya materials constituted very small but specialised collections which might call for specialised bibliographical approach. Institutional resources were not easily spared to make this possible as Kenya was but one of several countries of interest. Yet KOP was in
its own right unique requiring the services of personnel with specialised training and interest. Access to it was essential for any meaningful study relating to specialised aspects of Kenya's history such as public finance. Besides, some of the materials were considered ephemeral in physical nature though containing vital information. Such material required complicated bibliographical control and organisation not easily met with limited resources noted earlier.

With regards to the origins and source of Kenya official documents, there were reports of unsatisfactory production and distribution procedures observed at the creating offices. The problems of description and identification already noted were further complicated by the structure of the Kenya Government which continually changed. The administrative organization grew to accommodate expansion in government activities. Documents subsequently changed format as well as extent and emphasis in coverage. Responsibility for the creation of various documents also moved from office to office in the course of time and this too was reflected in the document coverage and format.

IV.5.3.2 Suggested Solutions:
To solve some of the problems observed, it is suggested that bibliographic activities should be identified not only for KOP but for official publications in general. Comprehensive cataloguing including subject cataloguing and indexing should be applied even to the older material. Further, preparation of machine readable catalogues, indexes and bibliographies should serve to facilitate
creation of multiple access entries to overcome the difficulties posed by insufficient bibliographic data and by the wide scatter of information.

Acquisitions to fill gaps should be continued and a union list should be produced to facilitate inter-lending. A union list could be based on existing bibliographic data in the various collections. Different approaches could be considered. For example, under the SCOLMA set-up, data could be exchanged along subject and regional lines. An alternative approach would be to study and assemble bibliographic data on specific forms of material, for example confidential prints or statistical publications. But one short-coming in this approach would be that of lumping different subjects together, leaving the user to make distinctions when searching for information for her/his specific subject needs. Future operations should as far as practicable, apply modern technology such as computerization while extending library cooperation to such activities as appeals for financial resources and staff and material exchanges.

To avoid deterioration of documents with age, it is suggested that the use of acid-free paper for storage boxes and files and for new publications should be encouraged. Frequent shelf-reading to identify losses and to facilitate gap-filling is also suggested.

IV.5.4 KOP Analysis

Analytical information was sought with regards to quality, relevance
and research potential of the material under study. Respondents were requested to give a High, Average or Low rank. See Table IV.5. With regards to quality, three-quarters rated this "high" or "good". They supported their rating with the observation that the material was still currently being consulted and users were showing satisfaction with the information obtained. Quality was rated "average" by about a quarter. The remainder who ranked quality "low" felt that their respective collections only provided partial subject coverage thus discouraging effective utilization, and their ranking was guided by this. They however stressed the need to supplement publications not only with private records but also with oral sources.

TABLE IV.5 ANALYSIS

<table>
<thead>
<tr>
<th>CHARACTERISTICS</th>
<th>RANKING INSTITUTIONS</th>
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</thead>
<tbody>
<tr>
<td></td>
<td>HIGH</td>
</tr>
<tr>
<td>QUALITY*</td>
<td>12</td>
</tr>
<tr>
<td>RELEVANCE</td>
<td>all</td>
</tr>
<tr>
<td>RESEARCH POTENTIALb</td>
<td>9</td>
</tr>
</tbody>
</table>

* The remainder was unable to answer.

b The remainder considered the research potential of KOP to be of "no special interest" or to have had "a good short life".
Relevance of KOP as information matter was rated "high" or "good" by all respondents. Continued interest in the material often coupled with heavy or intense consultation was taken to be adequate evidence for relevance of information content.

Research potential was similarly rated "good" or "high" by nearly a half of the institutions investigated. One particular respondent pointed out that through analysis, information in KOP would aptly explain, among other aspects, the origins of or bases for the current patterns of development process obtaining in Kenya. It would also explain the obstacles hindering or slowing down the contemporary development process.

IV.6 SUMMARY AND CONCLUSIONS

The institutional survey revealed factors of interest not only to the potential user but also to the information worker responsible for the acquisition, organization and dissemination of Kenya Official Publications and Records. Firstly, it was acknowledged that the materials were a valuable information source. Of the institutions investigated in UK, the following had rich collections:

- Rhodes House Library, Oxford University
- Royal Commonwealth Society Library, London
- Institute of Commonwealth Studies Library, University of London
- British Library, Official Publications Library
Five hundred and eighty-four items were identified and examined. It was however observed that even in the large collections, the proportion of KOPR holdings was small.

Secondly, individual collections were non-comprehensive and attempts to fill identified gaps were frustrated by unavailability of items wanted and by unsuccessful communication patterns adopted between UK institutions and the would-be suppliers. Subsequently the follow-up exercise had become expensive and in some cases it was eventually abandoned.

Thirdly, due to a general shortage of resources, efforts to maintain adequate holdings were minimised and more emphasis placed on resource sharing and institutional cooperation. Inter-lending had therefore gained in importance. Shortage of resources also had affected storage. Inadequate storage facilities consequently hampered collection development, dictated distant storage and often led to reluctant transfers and/or excessive weeding of materials.

Fourthly, lack of a union catalogue, an invaluable tool for effective resource sharing for materials on Kenya and other former colonies on regional or national basis, was conspicuous. Besides, in the contemporary period, not surprisingly, there was little bibliographic activity in the UK focusing on the material under study. Kenya received attention as part of a larger unit such as East Africa or Africa and such an approach allowed only scanty coverage of any nation in the region. Besides bibliographical activity was discouraged by the nature of the materials; they were difficult to identify and
describe for bibliographic guidance. Further, subject orientation where attempted was largely dependent on the geographical approach. Inadequate bibliographical aiding and lack of country indexes therefore hampered utilization. For effective searches a reader needed to go labouriously through the few published regional indexes only to locate a few relevant citations.

Fifthly, Kenya was only one of the many foreign countries with which Britain had colonial contacts, and the contemporary shift of emphasis from African studies was precipitating disinterest in "colonial" collections.

The survey confirmed the utility value of the information content of the materials whose quality, relevance and research potential was also significant. Users revisited the collections for new projects while new ones continued to seek access. The collections identified were used mainly by economic historians, some of whom were interested in public finance aspects.

From the above, the following conclusions were made:

i, underutilization of the material under study is partly the result of inadequate bibliographical awareness.

ii, no collection is comprehensive and the materials are scattered in different collections, being duplicated in some; therefore there is need to provide a location guide to assist the users.

iii, the material under study is mainly out of print and acquisition programmes to fill gaps in collections have largely been abandoned. What remains to be done therefore is to find the most efficient way of informing prospective users where the materials are and of
facilitating document and information delivery between institutions applying new technological developments to expedite these processes.

REFERENCES

1 Anglo-American cataloguing rules/ prepared by American Library Association, British Library...London: Library Association, 1978
2 Library Association Record 89(9) Sept. 1987 p.466
Chapter V  Official Publications and Records as Information Resource

For the Study of Public Finance in Kenya: The User's Viewpoint

V.1 Introduction

Discussions in this chapter are based on the responses of the questionnaire sent to individual users of Kenya official publications and records, the latter hereafter referred to as KOPR. Questionnaires were sent to 60 individuals out of whom 55 responded, giving an 92% response rate. The sample appears small but indicates the specialised nature of the subject. The details about the respondents presented in the ensuing section concern occupations and subject specialisation, the use pattern, frequency and time-span to date. The moral and financial support, enjoyed or denied, that may have enhanced or hampered the use of official sources is also discussed. The third section deals with user needs or purposes or uses of KOPR. Whether or not these needs are met is also explored. The types of materials used to meet these needs, their alternatives and supplementaries are also discussed in section four. The fifth section considers information aids and guides that were relied upon in searches for KOPR. In this context are discussions on the role of information workers as viewed by KOPR users. The sixth and seventh sections discuss the views expressed by users with regard to

a) the problems encountered during the searches for and consultation of KOPR

b) suggested solutions to the stated problems

c) identified characteristics of KOPR.

The final section discusses the value of KOPR to users and factors of
promoting utilization of these resources.

V.2  THE USER

V.2.1 General Characteristics

The characteristics of the users depicted areas of special subject interest besides the occupations tabulated below (Table V.1). About half of the respondents were engaged in research and teaching in universities and colleges, about a quarter each were librarians and archivists and civil servants while about a tenth were authors and publishers. It was noted that the publishers, self-employed at the time of enquiry, had been at one time or other researchers and university lecturers during which time they also wrote and published scholarly articles and monographs. They were KOPR users during their time as institutional employees. Some of the civil servants were retired from the colonial service and had therefore been engaged in the creation, production and utilization of the materials under study. They continued to use KOPR after retirement. Other civil servants were in current service of the Independence administration in Kenya. Information workers in library and archival institutions were both users of KOPR as well as being "custodians" of the same. The respondents were either Kenyan or British nationals. As Kenyans largely emerged as scholars, authors, researchers or senior civil servants in post-colonial Kenya, none of those consulted had reached retirement. Most British nationals were older. Except for one Kenyan civil servant, the remaining ten Kenyan respondents had at one time or
other consulted the various KOPR holdings in the UK, besides those in Kenya. Ninety percent of the British nationals had consulted collections both in Kenya and the UK.

Areas of specialisation varied greatly. They included economics (18), history (14) and information science (11). See Table V.2 below for tabulation under each broad discipline. Many of the respondents in the course of their work sought information on public finance specifically or within the context of other subjects such as labour, land and development. This depicted an improvement since 1938 when the results of Lord Hailey's survey indicated that important economic themes such as taxation had received only limited attention in African studies.

In their endeavours to utilize KOPR, employees of government and non-government institutions received financial and moral support from both inside and outside these institutions although such support was currently in the decline.

TABLE V.1 OCCUPATIONS OF USERS

<table>
<thead>
<tr>
<th>OCCUPATIONS</th>
<th>USERS</th>
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<tbody>
<tr>
<td>Teaching and research</td>
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<tr>
<td>Library, archives and information work</td>
<td>11</td>
</tr>
<tr>
<td>Civil service</td>
<td>11</td>
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<tr>
<td>Authorship and publishing</td>
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PAGE 162
<table>
<thead>
<tr>
<th>DISCIPLINES / SPECIAL SUBJECTS</th>
<th>USERS</th>
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<tbody>
<tr>
<td>Economics-</td>
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<td>Auditing</td>
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<td>Financial regulations</td>
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<td>History</td>
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<td>Statistics and Econometrics</td>
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<td>Taxation</td>
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<td>Information Science-</td>
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</tr>
<tr>
<td>Did not specify</td>
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</table>
V.2.2 Period of use

The period within which the respondents had actively sought information from KOPR spans from the 1930’s to the present time. Time span and usage are shown in the graph below (Fig.1). This period of course does not preclude consultation of materials produced since 1895.

The peak period of use was in the 1970’s, the rise having begun in the 1950’s, accelerating in the 1960’s as the number of users gradually rose during the latter part of and after the colonial era in Kenya. This trend can be explained by the increase in research interest after the second world war and also by the phenomenon of decolonisation which produced “newly” independent nations. The aims of research in "new" nations were among others, to

a) find out how the new governments performed
b) set out new rules and procedures of governing, presumably democratically on the basis of needs and wishes of the governed
c) study the colonial history and its implications on the economic, social, cultural and political status of these countries.

Interest was also purely intrinsic being aimed at advancement of knowledge and the understanding of the Human Race.
FIG. V.I. TREND IN KOPR USAGE

[Graph showing the trend in KOPR usage from 1930 to 1985. The x-axis represents the years from 1930 to 1985, and the y-axis represents users.]
The trend can be further explained by a brief examination of the nature and pattern of African studies. The period after the second world war witnessed immense changes in Africa in politics, economics and technology and these in some way or the other affected the nature of African studies. Studies before this period were carried out with a perspective that Africa was an extension of the history, politics, and culture of a European colonial power. The post-war changes gave African studies credibility as a subject with its own focus and standards. Further, the growth of African universities added impetus to this new approach. The Scarborough Commission of 1947 and the Hayter report of 1961 both added impetus to the post-war development of new universities in UK and to the widening of perspectives of the existing ones. In these institutions of higher learning centres of African studies mushroomed. Even in those countries, such as the United States and Japan which had not exerted much colonial influence in Africa, centres of African studies were established.

Expansion in African studies led to intense use of primary sources of information. The evolvement of area studies meant that institutions could focus on specific regions or countries. For example, University of Sussex focused on development studies in Kenya. Such institutions therefore concentrated their efforts on building collections and encouraging dissemination of official information about their special geographical and/or subject areas. Recruitment of research workers and teachers and enrolment of research students
reflected this specialisation. The above changes generated greater interest in the use of primary sources of information.

Post-war circumstances in the UK also necessitated changes in administrative procedures for the colonies. Colonial Office conferences on African administration began in Cambridge in 1947 followed with the publication of several new journals such as "Journal of African Administration"\(^4\) and "Journal of Administration Overseas"\(^5\). These activities also generated interest in the use of and created demand for primary sources of information.

Research interest and heavy use of KOPR in the 1960's and 1970's was further encouraged by the availability of funds. In the UK in particular, universities and research institutions received generous grants enabling scholars to spend time carrying out research for higher degrees and/or research articles and monographs for publication, or performing as consultants. The atmosphere was generally that of optimism. Kirk Greene (1982)\(^6\) draws attention to the "vigorous current revival of interest in the colonial period" and the "spill-over of political nostalgia and retrospective research into Africa" (p.16).

There was response also to the increased demand on primary material when bibliographies\(^7\) with interest in East Africa in general and in Kenya in particular started to appear, making known some of the information sources of interest to the present study. Catalogues of collections in the UK which contained KOPR were also published\(^8\). The
promotional effect of these activities on the KOPR cannot be minimized. Specific interest in archives and manuscripts collections also grew and with financial assistance from such bodies as UNESCO, important compilations were sponsored, for example the volume by Matthews and Wainwright (1971).9

The graph (Fig.V.1) also indicates an apparent decline in the use of KOPR in the later years of the 1970’s and to the early 1980’s although the use seems to have levelled up to 1985. This decline was implicitly predicted by Allott (1977)10 when he described the proliferation of periodical literature in African studies in the 1970’s as a phenomenon which may have “a short half-life”. Various factors may serve to explain the apparent decline. The 1980’s were characterised by severe cuts in academic and research grants such that studies of Kenya and other African countries were badly hurt. Funds previously available for collection development were drastically reduced. For example, SOAS library was unable to continue with extensive acquisitions of materials on African studies. African studies is no longer a priority area in the UK. In Kenya, there were severe shortages of research grants and collection development funds in libraries although African studies are central to the development process. One also wonders whether there was a real change in the intellectual interest and concern as predicted by Allott (1977)11 (p.8), perhaps provoked by the political and academic decisions on research priorities and resource allocation rather than by researchers’ own free wills. The decline however was not as drastic as would have been expected. This perhaps was because with the little
funds available, researchers found that continued bibliographical and archival work, for example, by Thurston and the Kenya National Archives improved availability of KOPR, therefore reducing costs related to searching time.

V.2.3 Frequency of Use

Use of KOPR by the respondents ranged from once to "innumerable" times. See Table V.3 for the classification of usage from heavy through moderate to limited use. The intense use of KOPR is perhaps a testament to the complex nature of material in question which demands consistent and intense consultation in order to obtain coherent and meaningful data particularly for scholarly and analytical work. Continuing interest in and use of KOPR was also confirmed. 46 of the individuals contacted for this research indicated that they had used KOPR once or more times within the twelve previous months. 16 of these reported a continuing "almost daily" use.

TABLE V.3 FREQUENCY OF USE

<table>
<thead>
<tr>
<th>FREQUENCY</th>
<th>USERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Heavy</td>
<td>31</td>
</tr>
<tr>
<td>Moderate</td>
<td>15</td>
</tr>
<tr>
<td>Limited</td>
<td>9</td>
</tr>
</tbody>
</table>
V.3 USER NEEDS

Users were asked to state their last date of search, subject and purpose of inquiry. Teachers, lecturers and researchers needed official information to complete research projects, write and publish scholarly articles and monographs or to prepare for higher degrees examination requirements. Civil servants sought information for use in the cause of civil administration as tax assessors, auditors, national, regional or local administrators. Information workers sought information from KOPR to compile guides, reading lists and bibliographies, to locate material for library or archival acquisitions and to answer reference inquiries. Table V.4 presents a list of the specific needs that were mentioned. In data analysis these needs serve as indicators of the types of problems that were solved through the utilization of KOPR.

It is apparent from the above that KOPR were used for both current and retrospective studies and for current administrative functions. As to whether or not the stated needs were met, 44 respondents answered in the affirmative. KOPR had therefore been found relevant by them. One respondent seeking guidance on financial regulations to unravel an auditing inquiry had however found the material produced within the period under study, out of date. This was obviously due to the fact that the various rules and regulations had undergone revision over the past twenty-five years of independence and they therefore could not yield simple guidance on such a current problem. But KOPR were found
useful in explaining the principles on which most current financial rules and regulations are based. They were also helpful in understanding the basis of legacy of colonial administration to explain why certain pre-independence financial rules and regulations are still lingering in the minds of some civil servants after 25 years of Independence.

<table>
<thead>
<tr>
<th>TABLE V.4 LIST OF SPECIFIC NEEDS AND CATEGORY OF USER</th>
</tr>
</thead>
<tbody>
<tr>
<td>NEEDS</td>
</tr>
<tr>
<td>Bibliographical compilations -</td>
</tr>
<tr>
<td>Clarification on financial regulations -</td>
</tr>
<tr>
<td>Preparation of higher degree theses -</td>
</tr>
<tr>
<td>Preparation of research papers and monographic manuscripts -</td>
</tr>
<tr>
<td>Preparation of teaching materials -</td>
</tr>
<tr>
<td>Reference work- information for answering research inquiries -</td>
</tr>
<tr>
<td>Settling tax disputes -</td>
</tr>
<tr>
<td>Analysis of statistical data -</td>
</tr>
<tr>
<td>Stock building, organization and preservation -</td>
</tr>
</tbody>
</table>
V.4 THE MATERIAL

V.4.1 Main categories

Further analysis indicated that a wide variety of source materials were used, some being more popularly used than others. Of the total 219 indications of choices made by thirty-seven respondents to this particular question distinguishing the categories of materials used at one time or another, 18% were indications for consultation of parliamentary publications, 17% for unpublished material while the remaining 63% were indications for non-parliamentary material consultation. See Table V.5.

Seven of the thirty-seven readers did not use parliamentary publications at all but used selected categories of non-parliamentary materials. Two government librarians and a lecturer in "modern African history" consulted acts, official gazettes and financial statements respectively, and no other category of KOPR.

<table>
<thead>
<tr>
<th>TABLE V.5 CATEGORIES OF KOPR AND UTILIZATION</th>
</tr>
</thead>
<tbody>
<tr>
<td>I   Parliamentary Materials</td>
</tr>
<tr>
<td>II  Non - Parliamentary Materials</td>
</tr>
<tr>
<td>a,  statutory instruments</td>
</tr>
<tr>
<td>b,  reports -</td>
</tr>
<tr>
<td>inquiry</td>
</tr>
<tr>
<td>technical/survey</td>
</tr>
<tr>
<td>annual</td>
</tr>
<tr>
<td>returns</td>
</tr>
<tr>
<td>case</td>
</tr>
<tr>
<td>c,  official gazette</td>
</tr>
<tr>
<td>d,  unpublished material -</td>
</tr>
<tr>
<td>correspondence</td>
</tr>
<tr>
<td>personal papers</td>
</tr>
<tr>
<td>minutes</td>
</tr>
<tr>
<td>confidential prints</td>
</tr>
</tbody>
</table>

Total for a-d                                  | 81.74% |
Of the total material used, popularity of individual categories was indicated in the following listing order:-

- economic surveys
- reports of committees and commissions
- sessional papers
- research papers
- statistical reports
- personal papers and diaries
- colonial reports

Whereas popularity of a category may indicate utility, it is to be borne in mind as discussed earlier that a category may seem unpopular either because a reader is unfamiliar with it or is simply unaware of its existence or because it presents data in such a complex or bewildering manner that effective consultation is laborious and time-consuming. The users who preferred to consult non-parliamentary sources showed preference for those containing an element of research data. Research element implied analytical or intellectual content besides presentation of primary and unique data probably not available elsewhere in a synthesized and organized form.

Another interesting finding was the list of additional material consulted not originally explicitly listed in the questions. Respondents drew attention to the use of annual departmental reports, tax cases, financial statements and auditors' reports. This was considered a useful pointer to the value of these materials. Annual departmental reports are, for example, useful records of the
activities of a government. They are easy to handle and they have a built-in subject bias which facilitates a subject approach to solving an inquiry.

V.4.2 Other sources

Users of KOPR were asked to indicate whether they used other sources of information as well and if they did so, to specify them. About half indicated that they used other sources while 10 users had not. Besides KOPR, the additional sources specified included oral sources from which oral data was obtained through interviews. Other data was obtained through correspondence with individuals. Non-government records such as religious mission records and personal diaries and letters of individuals other than civil servants had also been consulted. These, however, were considered for this study to be more supplementary than alternatives to KOPR. Similarly, unpublished theses, research papers, newspapers and published un-official monographs were classified as supplementary. Such primary sources as mission records were classified un-official although it was amply evident that there was much cooperation between government officers and missionaries in the colonial administration of Kenya. It was not surprising therefore that respondents considered such records as alternatives to KOPR. Eight respondents had used the post-colonial KOPR presumably in search of current information required for comparative analysis. In this context therefore the study took into account the fact that the thirty-year rule closed access to official records of this later period thus heightening the value of alternative
sources. This explained why the respondents referred to this later period although the inquiry concerned only the pre-colonial period. The respondents indicated that their alternative searches had been successful for either supplementary or complementary purposes.

V.4.3 KOPR Locations

A wide range of physical locations had been visited including private collections in people's homes and offices, libraries and records offices. Refer to Table V.6. The pattern can be explained. The collections most heavily used have certain characteristics. Firstly, they are expected to contain KOPR due to their geographical location such as those in Kenya. Secondly, they are expected to contain KOPR because of their stated functions and areas of specialisation, for example, PRO, SOAS and RCS. Thirdly, they are well-publicised in this connection in the scholarly world of African Studies. On the other hand, the apparent little or lack of exploitation of some collections may be due to lack of publicity, physical distance from the researcher, or the institutional restrictions and "unfriendly" procedures which are too complicated to allow easy accessibility and availability of KOPR.
### TABLE V.6 KOPR LOCATIONS

<table>
<thead>
<tr>
<th>INSTITUTION</th>
<th>USERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kenya National Archives, Nairobi</td>
<td>8</td>
</tr>
<tr>
<td>Rhodes House Library, Oxford</td>
<td>7</td>
</tr>
<tr>
<td>Public Records Office, London</td>
<td>6</td>
</tr>
<tr>
<td>SOAS Library, London</td>
<td>5</td>
</tr>
<tr>
<td>University of Nairobi Library</td>
<td>5</td>
</tr>
<tr>
<td>Institute of Commonwealth Studies, London</td>
<td>4</td>
</tr>
<tr>
<td>British Library, Great Russel St., London</td>
<td>3</td>
</tr>
<tr>
<td>Royal Commonwealth Society, London</td>
<td>3</td>
</tr>
<tr>
<td>University of Cambridge Library</td>
<td>2</td>
</tr>
<tr>
<td>British Library of Economics &amp; Political Science</td>
<td>2</td>
</tr>
<tr>
<td>University of London Library, Senate House</td>
<td>2</td>
</tr>
<tr>
<td>Institute of Advanced Legal Studies</td>
<td>2</td>
</tr>
<tr>
<td>7 other* institutions used by one respondent each</td>
<td>6</td>
</tr>
</tbody>
</table>

Footnotes:

Other* institutions included:
- Departmental libraries in users' institutions
- Personal libraries
- Central Bureau of Statistics, Nairobi, Kenya
- University of London, Birbeck College library
- Syracuse University Library, New York
- University of London, Institute of Education
- Zanzibar Archives
V.5 INFORMATION AIDS AND GUIDES

User's views were sought on the quality of the existing information aids and guides for KOPR. Thirty-one respondents acknowledged having used such aids and guides. Nineteen had not used any of them and five did not answer this question. It was indicated that the most heavily used were references and bibliographies in monographs and journals. See Table V.7. Of equal importance was personal communication, the latter emphasizing the important role played by the "invisible college" in promoting usage of KOPR. It was appreciated that all the above were the products of researchers themselves. The contribution of information workers appeared to lag behind that of researchers in this respect, thus supporting one of the theses of this study that information workers need to improve their effectiveness in promoting KOPR. Library catalogues, besides subject and general bibliographies were cited by fewer respondents, the former being used particularly for purposes of locating the material required. The low incidence of use of bibliographies may perhaps be explained by the general paucity of the latter and not necessarily due to reduced importance.

Library catalogues were used more frequently perhaps because most of the libraries visited had catalogues, albeit non-comprehensive. The importance of library catalogues will be considered further under discussions on the problems encountered in the course of using KOPR.
TABLE V.7 INFORMATION AIDS AND GUIDES

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>USERS</th>
</tr>
</thead>
<tbody>
<tr>
<td>References and bibliographies in monographs</td>
<td>11</td>
</tr>
<tr>
<td>Personal communication</td>
<td>11</td>
</tr>
<tr>
<td>Library catalogues</td>
<td>10</td>
</tr>
<tr>
<td>Citations in journals</td>
<td>9</td>
</tr>
<tr>
<td>Subject bibliographies</td>
<td>4</td>
</tr>
<tr>
<td>Reading lists</td>
<td>4</td>
</tr>
<tr>
<td>General bibliographies</td>
<td>3</td>
</tr>
<tr>
<td>Personal knowledge</td>
<td>3</td>
</tr>
</tbody>
</table>

V.6 INFORMATION WORKERS: user's view

Related to the aids and guides discussed above was the role of the "custodians" of KOPR as viewed by the users. Over half of the respondents felt that librarians and other information workers could offer more services to KOPR readers. While eight did not answer, sixteen were satisfied with the services already being offered. Indeed among the sixteen were those who went further to express the view that researchers were expected to do their own work without demanding too much assistance from the librarians and other information workers, already overstretched: hiring additional numbers.
was considered too expensive.

The thirty-one who felt that more could be offered suggested the following:

a. Information workers should organize their collections more effectively. They should become more conversant with the locations and information content of the material in their own collections in order to give greater assistance on inquiries and to locate the required material more promptly.

b. Information workers should acquaint themselves with the needs of the researchers and should give longer interviews with a view to providing relevant information more effectively.

c. They should create more effective guides and aids, making these subject-oriented, comprehensive, more descriptive, more easily available and easier to use.

V.7 PROBLEMS ENCOUNTERED WHILE USING KOPR

The users were asked to identify the problems they had encountered and to suggest solutions. Table V.8 presents the major causes of the problems identified. It was apparent that users' problems were related to the process of getting to know what and where KOPR was available and of obtaining the located material, and to the unease and inconvenience of extracting required information from the material identified, located and obtained. Problems were caused by the inconvenience of bureaucratic procedures resulting in undue delays. In addition, the existing bibliographic works including indexes, lists and guides, were considered non-comprehensive in coverage and lacking in helpful descriptive and annotational details. KOPR material itself
was noted for its volume, complex sequence and inclusion of multiple subjects in one issue or type of publication or document, therefore making them difficult to consult. Additional problems included the 30-year rule that prohibits access to recent unpublished records and policies restricting interlending and copying of the accessible materials.

TABLE V.8 CAUSES OF PROBLEMS ENCOUNTERED

<table>
<thead>
<tr>
<th>CATEGORY</th>
<th>RESPONSES</th>
</tr>
</thead>
<tbody>
<tr>
<td>Lack of indexes</td>
<td>9</td>
</tr>
<tr>
<td>Closed access complications</td>
<td>7</td>
</tr>
<tr>
<td>Delays in obtaining the right material</td>
<td>6</td>
</tr>
<tr>
<td>Uncatalogued material</td>
<td>6</td>
</tr>
<tr>
<td>No borrowing: reference use only</td>
<td>5</td>
</tr>
<tr>
<td>Lack of subject bibliographies</td>
<td>5</td>
</tr>
<tr>
<td>Photocopying restrictions</td>
<td>3</td>
</tr>
<tr>
<td>Interlending restrictions</td>
<td>3</td>
</tr>
<tr>
<td>Short loans only</td>
<td>2</td>
</tr>
<tr>
<td>6 Others(^2) indicated by one respondent each</td>
<td>6</td>
</tr>
</tbody>
</table>

Footnotes:

1No problem experienced
2Other problem causes were related to:
   - Non-comprehensive indexes
   - Inaccurate bibliographic description in catalogues
   - Complicated sequence
   - Bureaucracy in institutions
   - 30 year rule for official records
   - Problems expected in research
Other problems noted by the users were related to the nature of the data contained in the materials under study. Besides the official bias, the human error in the process of data compilation needed to be borne in mind, and cross-checking from different sources was advised. There also was lack of continuity in the provision of data in documents and similarly several sources were consulted to create a more comprehensive picture. The data were presented at all levels of manipulation. Most of the primary data were recorded in registers or returns or in the original correspondence. At the secondary level, these data were manipulated for presentation in aggregate forms. Notwithstanding, interdisciplinary data were often presented together, therefore making it imperative to distinguish those on specific disciplines or topics.

Information workers conceded that acquisition of sources of official information was complicated by modes of production, publication and distribution. For example, the serial nature rendered publications voluminous and expensive for acquisition; secrecy and subsequently restricted distribution and circulation negated multiplicity; where limited copies of documents were produced, gaps grew in acquisitions. The users found that all these conditions affected availability and accessibility. But three respondents felt that none of the problems specified was insurmountable, recognizing that most of these problems were an inherent part of their research work.
V.8 SOLUTIONS SUGGESTED BY USERS

Nearly all the users who seemed to clamour for easier accessibility to KOPR suggested that this could be enhanced by expanding facilities for browsing, borrowing and photocopying. They further suggested that bibliographic activities could be intensified in order to produce more guides, catalogues, indexes and bibliographies. Bibliographies could be made more comprehensive, contain annotations and adopt subject approach, preferably producing comprehensive subject bibliographies. Microfilming and newer forms of information technology were suggested for facilitating multiplicity and access. Computerization of bibliographic work particularly indexing was also suggested as a means of quickening the activity and as a means of simplifying the identification and retrieval processes.

A general reorganization of information work was suggested: the respondents appreciated the complexity of information work but were anxious for a renewed approach to the handling of official sources of information removing the mystery behind existing modes of organization and making it easier for researchers and other users to fully exploit this unique category of materials. About three had surrendered: they envisaged no possible solutions to the problems they encountered. They considered such problems insurmountable and the resources required to solve them too great to be spared from public funds.
With regard to information aids and guides, a wide use of these as and when available was acknowledged in spite of the observed shortcomings of non-comprehensiveness, together with overlaps in coverage. It was suggested that duplication should be avoided in order to release the professionals to improve comprehensiveness and to make guides and aids more user-friendly. A call for more catalogues was punctuated with an acknowledgement of the fact that cataloguing was "an enormous task!" thus casting doubt on the practicability of the suggestion unless more resources were provided.

The creation of specialised service supported the proposal for more coordination of bibliographical activities extended to cover the application of modern technology, namely microfilming and computerization. A similar suggestion featured in earlier discussions.

It was further suggested that book exhibitions should be employed to extensively publicize collections of KOPR. Book exhibitions are often initiated and managed by publishers and booksellers who are in any case interested in exhibiting current material or reprints. KOPR specialists should organize exhibitions to bring out or publicize materials already in their collections, adopting a subject approach to facilitate comprehensiveness.

V.9 CHARACTERISTICS OF KOPR IDENTIFIED BY USERS

The study endeavoured to obtain the user's view on the quality, relevance and research potential of the material in question. Users'
assessments would support or discourage any further efforts made by individuals, governments and independent agencies to improve the organization and utilization of the material under study. It was encouraging that the responses were both emphatic and expressive on these issues. The following characteristics were highlighted:

a, KOPR are unparalleled for researching many aspects of Kenya’s history because they provide unique information.
b, They are a basic type of standard material against which all other sources are evaluated.
c, Although they are not heavily used, they remain an essential source for any meaningful studies.
d, They are not easily accessible and this discourages would-be users who have limited time and patience.
e, They are too varied in type and too many in quantity to be readily utilized for answering quick reference inquiries.
f, Some are patchy in coverage and some vital information may be found lacking altogether.
g, Information is so scattered in these documents that it requires much time and effort to answer an inquiry. Information on public finance in particular is scattered in a wide variety of sources therefore complicating and even hampering its retrieval.
h, They have a sequence that is difficult to follow and require useful aids and guides.

The above points summarize the strengths and weaknesses of KOPR and the strengths lie in the utility of the information content. Since book production and documentation were hardly carried out outside the
official surrounds, official publishing almost monopolised these activities. KOPR thus remains an essential basic source of recorded knowledge about Kenya, mainly from the British viewpoint.

Closely related to defining these characteristics was guidance on specific aspects of quality, relevance and research potential, all of which concerned the information content. In the present work, the understanding of these aspects was considered essential in support of the thesis that KOPR were still worth additional human and financial resources to promote their utilization. Respondents were overwhelmingly positive in their assessment of KOPR and were in agreement about the need for exerting effort to promote usage of these materials.

The quality was repeatedly described as "average", "good", "very good", "excellent", "high", "first rate", or "no substitute" while some of the characteristics noted above made other readers to consider KOPR to have "mixed quality" or to be "good but patchy". Ratings were distributed as shown below:

<table>
<thead>
<tr>
<th>Quality</th>
<th>Count</th>
</tr>
</thead>
<tbody>
<tr>
<td>very good</td>
<td>25</td>
</tr>
<tr>
<td>good</td>
<td>20</td>
</tr>
<tr>
<td>average</td>
<td>7</td>
</tr>
<tr>
<td>below average</td>
<td>0</td>
</tr>
<tr>
<td>unable to answer</td>
<td>3</td>
</tr>
</tbody>
</table>

TABLE V.9 QUALITY

PAGE 185
Respondents acknowledged the relevance of KOPR. Apart from a cautionary note that users needed to beware inherent colonial bias and typical administrators' bias, all respondents considered KOPR relevant to the study of public finance. As with quality, relevance was described in such terms as "highest", "essential", "vital", complete" or "no substitute" by 44 of the users interviewed. Eight acknowledged "some" relevance.

As evidenced in Table V.10, nearly 50 considered this material to have research potential. The few who did not based their impressions on the age of the material but not surprisingly, these respondents were in current administration and their day-to-day functions were largely dependent on current information. Nonetheless, they indicated that they had consulted KOPR for historical clarification. Research potential was therefore strongly recognized.

<table>
<thead>
<tr>
<th>RESEARCH POTENTIAL</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>high</td>
<td>31</td>
</tr>
<tr>
<td>average</td>
<td>13</td>
</tr>
<tr>
<td>low</td>
<td>5</td>
</tr>
<tr>
<td>none</td>
<td>3</td>
</tr>
<tr>
<td>no answer</td>
<td>3</td>
</tr>
</tbody>
</table>

Naturally, each reader identified the above characteristics on the basis of individual experiences. Therefore the levels at which the reader would consider KOPR useful, relevant or to have research
potential would vary accordingly. Indeed for certain types of information the value to the user may even decline with time. Notwithstanding, there was a positive general consensus on the richness, uniqueness and authority of this material and it is upon the information workers in this field to acquire, organize and preserve these materials for posterity. It is upon them to improve accessibility and promote utilization for the advancement of human knowledge.

V.10 SUMMARY AND CONCLUSIONS

Users’ viewpoints on the official publications and the unpublished records were obtained in regard to characteristics, user needs, problems encountered and solutions suggested. While acknowledging the usefulness of the material, the users stressed the difficult and complicated form of this information resource which sometimes consisted of patchy and scattered information. But it was unique and unparalleled for research data. The information was of very high quality and value, relevant and with good research potential.

The users sought access to KOPR because they needed official information on a variety of subjects of which public finance was one. They required official information for teaching purposes, writing and publishing books and scholarly articles and for planning and executing administrative responsibilities. Others handled KOPR for bibliographical control, bidding to enhance its utilization.

The expressed needs were met, sometimes arduously, but the users faced
problems of materials identification and accessibility and wished that information workers were more helpful. They however appreciated that information workers were usually overstretched and worked constantly under pressure because the library establishment lacked adequate support at the base. Professionals therefore tended to spend too much time on routine operations. The users suggested that more aids and guides should be compiled and made more comprehensive and descriptive. Information workers were urged to make every effort to familiarize with the contents of the materials they worked with. They were advised to aggressively demand time and financial resources to enable them to learn new skills and to focus on specific subjects or forms. In doing so, professionals were advised to develop a specialised service applying modern technology. Computerization was considered to be advancing so fast in the information field that information workers were expected to take a leading role in improving indexing and retrieval processes of official publications retrogressively as well as for contemporary materials. Library bureaucracy and restrictions were a hindrance to utilization. Undue delays were experienced at some locations where the users were unable to borrow the material found, or even to photocopy the materials with old spines too weak to open flat. The microfilming facility offered as an alternative, for example in the British Library, required the reader to have access to expensive equipment such as microfilm readers. Users stressed the need to ease institutional restrictions to make KOPR more accessible and expressed desire to see the materials made more accessible for more people to consult them.
There was a general unfamiliarity with the materials unlike other forms of publications. Some users expressed awe for the materials while others showed confidence of self-sufficiency based on lack of awareness of the range of materials in this category. For example, they did not mention any inconvenience caused by inaccessibility of government-generated materials in limited editions that circulated internally without finding their way into library collections. The users seemed unaware of the mere existence of such material.

The study also indicated an apparently poor liaison between those who created and/or collected official data and those likely to benefit from such data. The ultimate responsibility of the producers and the information workers as information brokers to ensure accessibility of all information to all who needed it when they needed it was reaffirmed. It was their responsibility to create awareness for official sources of information intended for public consumption, drawing attention to the fact that official documents made public did not necessarily carry all the information in possession of the issuing body.

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   Revised ed. - London: OUP, 1956

2 GB. Interdepartmental Commission of Inquiry on Oriental, Slavonic,

Chairman: Lawrence Roger Lumley Scarborough


Chairman: Sir William Goodenough Hayter


6 Kirk-Greene, A.H.M "Towards a history of colonial administration in Africa: sources and problems".- p.16-18; IN ARD.- no.29(1982)-

7 For example:


8 For example:


First suppl. 1963-1967 1967 1 vol. 18,700 cards

Second suppl. 1968-1971 1972 2 vols. 25,000 cards


First suppl. 1977 1169p. 2 vols 32,700 cards


First suppl. 1968 16 vols 9106p. 191,000 cards

Second suppl. 1973 16 vols. 11157p. 234000 cards

Third suppl. 1979 19 vols. 13298p. 292000 cards

Fourth suppl. 1987 Microfiche


Second ed. published in 1964


St. J. McIlwaine.—London: SCOLMA, 1977


13KNA’s on-going project of microfilming and listing of “migrated archives”.

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a, Johansson, E A "The definition of official publications".—p.282-290; IN “IFLA Journal”.—vol.8 no.3 (1982)—

b, Cherns, J J "Official publications; an overview; an international survey and review on the role, organization and principles of official publishing".—Oxford: Pergamon, 1979

c, Kohler, Carolyn W. "Acquisition and organization of international documents in University of Iowa Libraries".—p.245; IN "Government Publications Review".—vol.2 no.3 (1975)—
VI.1 INTRODUCTION

The subject of public finance as a major branch of economic studies was defined in chapter one and its theoretical framework in this particular study was further defined in the second chapter. The aim of this chapter is to give the subject a historical perspective and to demonstrate the value of official publications as essential sources for its study. Only official sources of information are therefore consulted for the relevant data.

The main aspects of public finance identified in chapter I with respect to which official policy and programmes are discussed below are:

a. government revenue
b. public expenditure
c. planning, programming and budgeting system, and
d. public debt.

The evolutionary and developmental process is discussed accordingly noting specific legislations effected in this process. Effects of regional cooperation in designing and implementing programmes are taken into consideration. For each aspect the main sources of official information are indicated in the text as well as being summarised in tables.
VI.2 BRITISH POLICY AND ITS EFFECTS

The policy was defined in the introductory chapter in the context of five historical phases, namely, 1895-1900: 1901-1918: 1919-1929: 1930-1945: 1946-1963. In the sections that follow, this policy is highlighted appropriately. Before the first world war, the British financial policy for Kenya and other newly occupied territories was colonial self-sufficiency and balanced budgets. In the 1920s, successive Kenya governors programmed expensive public works to support high level services for the settlers. Notwithstanding such "ordinary" ideas and activities of the colonial administration, the British government intervention was intensified in Kenya between the wars and after the second world war. Britain had become impoverished by the wars, most particularly from the commercial and political concessions made to the United States in return for support in both wars. She had grown more dependent on the colonial resources and therefore intervened even more directly to influence the colonies' economic policies to ensure support in her economic recovery efforts.

Public finance policies and procedures evolved to suit these circumstances. After the second world war, the economic and government finance situation in Kenya steadily improved only to be halted by political uncertainties of the 1950s a few years before Kenya's Independence. During the colonial administration, Britain provided loans and grants-in-aid for development finance. However towards the end of the colonial era, the Minister for Finance when presenting the 1961 report of the Economic Survey to the Council.
aptly summarised the fiscal policy situation thus, "In Kenya, scope for deliberate variations in fiscal policy are limited especially when loan interest is high" (1961:s70) (p.35).

VI.3 INFORMATION SOURCES

Fiscal policy in Kenya was not static, indeed several reviews were carried out to guide its modifications. Review reports which were written expressly to guide the colonial policy-makers comprised an important source of public finance data. Many of these reports contained massive research data. As the reviews had varying terms of reference, they adopted different study approaches and laid emphasis on different aspects. Besides the commission and committee reports, basic data was also presented in statistical returns such as the Blue Books or in the annual reports of departments and statutory bodies, annual estimates of revenue and expenditure, development estimates, financial report and statements and the audited accounts. Development plans contained data on financial projections while respective legislation was documented in the annual reports and more comprehensively in the Official Gazette (s5) and the Laws of Kenya publications. The proceedings leading to the legislation were appropriately recorded in the minutes (or proceedings) of the Executive and the Legislative Councils (s12). The bills, memoranda and ordinances or acts were records of the specific legislation. The tables presented under each public finance aspect below summarize notes on the major categories of sources while detailed discussions are presented in chapter VII.
VI.4 GOVERNMENT REVENUE

Revenue was raised locally in Kenya mainly through direct and indirect taxation. Rents and sales of newly acquired government property and payments for certain government service yielded additional revenue. Local revenue was supplemented with grants and loan funds. When the colonial administration was set up in the East African Protectorate in 1895, it became immediately clear to the administrators that there was no local revenue of any significance being collected. This realization led to the introduction of a hut tax in 1901, the rudiments of direct taxation discussed below. It is to be borne in mind that the Inland Revenue Act (1879:2) of the UK was an applied act in East Africa, being adopted with modification as found necessary.

During the two world wars, extra financial demands caused additional revenue to be raised through new types of taxes, or through higher rates of the existing ones. The inter-war years were faced with the economic depression and in Kenya, alternative revenue measures were instituted such as trade and professional licences, levy on official salaries, tax on imported packages, landing tax on passengers, company registration tax, stamp duty on bills of exchange and additional (graduated) tax on the Non-native poll tax. In 1934, however, the Governor in his letter to the S/S stated that "alternative revenue proposals ... have failed by a considerable sum to produce the revenue originally estimated by the committee (CO 533/438/11. p.5)'. £37,470 had been raised instead of the £80,000 estimated. In the 1940s,
additional revenue was required to finance new development projects. Besides, after-the-war concern was for evening out racial disharmony, albeit amidst much resentment, thus resulting in very slow progression in this regard. The coordinating role of the East African High Commission established in 1948 also influenced revenue considerations.

The other factor was with respect to financing local authorities. The Central government seemed willing to allow local authorities to raise and use part of revenue but to remain under the control of central government. Land rates, rents, cesses, fees, licences and proportions of poll and personal taxes were some of the revenue sources considered for direct local government financing. The government revenue yield increased with the expansion of the cash economy and with continuous fiscal policy adjustments. See Table VI.1.

Below are brief discussions on individual types of revenue sources.

VI.4.1 Direct Taxation

The elements of direct taxation were defined in chapter II and those elements legislated in Kenya are discussed in this section.

VI.4.1.2 Hut and Poll Taxes:
The hut tax was defined as the tax levied on "a hut constructed according to native custom or any building used by a native as a dwelling other than those elected and maintained by his employer" (NHPT ordinance no. 40, sect.2, 1934:243). The hut tax was first
# TABLE VI.1  REVENUE 1895-1961

<table>
<thead>
<tr>
<th>YEAR</th>
<th>AMOUNTS (£)</th>
<th>REVENUE SOURCES</th>
</tr>
</thead>
<tbody>
<tr>
<td>1895</td>
<td>28,350</td>
<td>customs, court fees, posts and telegraphs</td>
</tr>
<tr>
<td>1900/01</td>
<td>64,748</td>
<td>customs duties, harbour dues, licences, hut tax (introduced), court fees, fines, rent on government property, posts and telegraphs, misc.</td>
</tr>
<tr>
<td>1920/21</td>
<td>2,978,785</td>
<td>land tax and income tax explored and the former abandoned; NH&amp;PT rates raised; entertainment tax, other sources as above.</td>
</tr>
<tr>
<td>1930</td>
<td>3,241,599</td>
<td>taxes and other sources as above; CDF grant of £16,087</td>
</tr>
<tr>
<td>1940</td>
<td>4,111,412</td>
<td>customs duties (with duty remission for war personnel), taxes, licences. NB. Increased business during the war.</td>
</tr>
<tr>
<td>1950</td>
<td>13,244,018</td>
<td>customs duties, taxes including income tax, African poll tax, personal tax, licences, fees, and other sources as above.</td>
</tr>
<tr>
<td>1960/61</td>
<td>42,366,610</td>
<td>taxation, charges for goods and services, royalties, reimbursements from other administrations, land and property income; grants in aid—£4.3 million.</td>
</tr>
</tbody>
</table>

**Notes:** Sources of information include FS&R, BB, ACR, Economic Surveys.
proposed in 1899 by the first British Commissioner, A. Hardinge, for
the inhabitants of population centres situated along and close to the
railway. Under Eliot, his successor, the tax was first levied upon
the indigenous people in 1901 by the Hut Tax Regulation no. 18,
(1901:32) and by the Proclamation of 28.7.1902. An African male was
supposed to pay tax on each hut he owned at the maximum rate of two
rupees per year. The regulation was amended the following year (Hut
Tax (Amendment) Regulation no. 8, (1902:243) and repealed by the East
African Hut Tax Ordinance no. 19 (1903:43), raising the maximum rate
to three rupees, payable in money, labour or kind. By 1904, the hut
tax revenue comprised 60% of total revenue (Ainsworth, 1905:50).
After ten years, revenue yield was considered still inadequate. Tax
evasion was easy. Some huts were abandoned as families crowded into
fewer huts. Therefore in 1910, poll tax was imposed on all African
men over the age of sixteen years. Poll tax was defined as "payment
equivalent to the tax leviable on huts to be made in any year by an
adult male native who has not in respect of such year been liable to
hut tax" (NHPT ordinance no. 40, 1934. sect.2 (1934:243). The 1903
hut tax ordinance was then repealed and both taxes were legislated in
the Native Hut and Poll Tax Ordinance no. 2 (1910:64). The new rates
for both hut and poll taxes were three rupees per year per hut owner
and three rupees for every wife and additional male "adult" living in
the hut. The hut and poll taxes were imposed by a series of
proclamations issued under the hut and poll tax ordinance, district by
district for which the specified rates varied within the stated
maximum according to the "wealth status" attributed to the district.
The ordinance was later amended several times to incorporate variations in the taxpayer categorization, exemptions, administrative procedures or to rate changes. A separate ordinance was enacted to levy poll tax on the various groups of people in the then Northern Frontier Province (Northern Frontier Poll Tax Ordinance no. 53) (1930:196), not repealed until 1957. Meanwhile, a Non-Native Poll Tax was legislated in 1912 for the foreigner male aged over eighteen years (1912:68). Perhaps due to the imminence of war the British government discontinued parliamentary grants to the protectorate in 1913. Inevitably, this and other factors caused the subsequent increase in hut and poll tax rates in 1915 to five rupees (1915:64). The after-war effects also caused a further rate increase in 1919 to eight rupees (1919:85). Following riots and strong resentment, the rates were reduced in 1922 to six rupees (or twelve shillings at the new exchange rates) (1922:64). It was not until then it was accepted that the African was being overtaxed relative to his very low cash earnings. The age limit for tax liability on the non-African male was eighteen years while it was sixteen years for the African male. African females without husbands were also taxed if they owned huts and the number affected particularly after the war was large because many women were widowed when their husbands and betrothed men never returned from the war.

The imposition of taxes was in response to government’s growing indebtedness and the corresponding laissez faire economic policy adopted by the British government towards the colonies. The tax system per head applied in Kenya was however not geared towards
promoting social equity or achieving balanced economic growth, and these were but two of its failures. By taxing the already economically and socially displaced Africans and by using the revenue thereby raised to develop the infrastructure for an alienated sector, it was not surprising that there was strong resentment. The system, though, achieved the "unspoken" goal of stimulating the supply of labour to the European sector by requiring the African to pay his taxes in cash which he had no other means of raising except through wages. Taxation was used as a source of economic pressure on the indigenous people to work as labourers (Legislative Council Minutes, 1919:s12). The hut tax was also intended to curb polygamy, population growth and pressure on land (Legislative Council Minutes, 1919:s12). Government revenue rose from £3.0 million in 1920 to £3.2 million in 1930 and to £42.4 million in 1961 (s1; s8). Over these years direct African taxation yielded over a third of the aggregate revenue, although tax revenue did not rise in proportion with the increase in population. This indicated an oversight in the vital design consideration for effective tax collection methods. To illustrate, £575,000 was collected from the African population in 1923. In 1928, it amounted to £564,000 and in 1935 it fell to £530,000 in spite of an increase in the overall population and labour supply. Improved collection methods for the hut and poll tax were therefore necessary to minimize tax evasion (Walsh et al 1936:265). The Kodi stamp method was endorsed by Sir Alan Pim (1936:254). Soon after, an amendment to the Native Hut and Poll Tax Ordinance provided for the tax to "be paid wholly or partly by means of Kodi stamps" (Legislative Council debates vol II, 1937:s12).
In the middle of the war, the Native Poll Tax Ordinance (1942:295) replaced the 1934 Native Hut and Poll Tax Ordinance. By abolishing the hut tax, women were automatically exempted from the tax they had protested against for several years. After the war, Plewman's Tax Inquiry Committee (1947:331) proposed to phase out poll tax replacing it with a non-racial personal tax. This was opposed by the first and the only nominated African representative in the Council on the basis that the rate would be too high for the already overtaxed African in his subjugated economic position.

Notwithstanding, concern for Local Government financing and the rising cost of services necessitated the Native Poll Tax (Municipalities) Ordinance no. 91) (1948:343) to provide for financing of services for the African urban residents in Nairobi and Mombasa. The ordinance was repealed by the "African Poll Tax (Urban Areas)" (1950:371) to apply to all urban areas. The tax proceeds were distributed among the central government, the Local Native Council, the Municipalities and the revived Native Trust Fund (from which the local authorities could draw (1942:296).

There were plans in 1954 to replace the African Poll Tax with the Graduated African Poll Tax but pressures from the State of Emergency caused delay until 1957. The aim was, for the first time, to impose taxation on the indigenous population based upon income (Marchant Committee report, 1950:385). This step had been recommended by Pim in 1936 (Report, 1936:254) and discouraged by Woods (Report, 1946:326). The Plewman Committee had recommended incorporation of African Poll Tax...
Tax in a general non-racial graduated personal tax but it was realized that the Africans already paid a local rate and was unrealistic to impose a non-racial tax which ignored this fact (The report, 1947:331). One important characteristic of this tax was the variety of rates according to districts, areas, places and groups or communities, with the Ordinance only specifying the maximum rate chargeable.

VI.4.1.2 Non-native Poll Tax:
A poll tax was imposed in 1912 on the "non-native" male over eighteen years old (Non-Native Poll Tax Ordinance no. 19) (1912:68), but amended in 1915 to exempt the war men. The annual rate was 15 rupees for long-term residents, 7.50 rupees for new immigrants after six months of residence, and reduced rates of 10 and 5 rupees for those earning salaries under 30 and 20 rupees per month, respectively. A further amendment in 1922 was aimed at improving the collection methods. The Non-Native Poll Tax (Additional Taxes) Ordinance no. 18 (1932:219) increased the rates but in the following year the ordinance was amended to further increase its yield by taxing both males and females, graduating it according to taxable income (Non-native Poll Tax Ordinances no. 40, 1933:230); and no. 60, 1934:244). Later amendments were made for example, to redefine rates or to impose penalties. The War Taxation Ordinance no. 42 (1939:277) increased the rates to take effect at the beginning of 1940 in order to raise more revenue for war purposes.

The yield increased from £11,090 in 1916 to £122,600 in 1946 (s2).
VI.4.1.3 Personal Tax:
A graduated personal tax was levied on the male and female non-African in 1940 (Personal Tax Ordinance no. 45, 1940:283), effectively replacing the Non-Native Poll tax. The tax on personal incomes aimed at enforcing payment from persons otherwise evading income tax, was graduated from 15 shillings for incomes below £60 to 40 shillings for those above £120. Although the tax was not specified by race, it was effectively a non-African tax being levied on persons not liable to Native Hut and Poll tax or the Northern Frontier Province poll tax. Exemption powers were vested on the governor who could exercise them in cases of "poverty". As with other taxes, the rates were increased as a war measure. In 1945 the ordinance was amended (Amendment no. 27, 1945:283) and as the war tax element was removed in 1946, a Hospital contribution by Europeans only was instituted (Personal Tax (Amendment no. 2) Ordinance no. 42, 1945:283).

Earlier recommendations to introduce a non-racial tax have been noted. With the legislation of a multiracial constitution in 1954 this step seemed inevitable. The Personal Tax Ordinance was passed (1957:485) to affect all males and single women irrespective of race. It was amended in 1959 and replaced with the Graduated Personal Tax in 1962.

VI.4.1.4 Education tax:
In 1926, two separate ordinances levied an education tax on adults over 18 years in the communities of Asians (20 shillings) and Europeans (30 shillings) so that their children might be assured of a good education with the tax proceeds supplementing other government
revenue (Asiatic Education Tax Ordinance no. 34, 1926:149; European Education Tax Ordinance no. 33, 1926:152). The Domestic Servants Licence and Tax Bill, 1926 was withdrawn in their favour. The ordinances were however, repealed in 1936 in favour of income tax.

VI.4.1.5 Salary Levy:
Deliberate efforts were made to increase revenue in the depression years, thus in 1931 a levy was imposed on official salaries (1931:210 & 211). The yield in 1935 was £47,495 (s2).

VI.4.1.6 Income tax:
The tax system in general seemed to favour the non-African population because in spite of the latter's higher income-earning privileges, income tax was not levied on them until 1920 (Income Tax Ordinance, 1920:97). When it was levied the proportion of the European and Asian peoples' income to be taxed was very much lower than any earnings of the African already paying the hut and poll tax discussed above. Yet, the non-African refused to pay this tax and organized protests through a Tax Protection League. Besides, the first interim report of the Economic and finance committee chaired by Bowring (1922:117) also supported a repeal on the basis that the tax was unfair for not affecting a large enough proportion of the population and for restricting flow of capital. It was considered unsuitable for a farming community and its assessment and collection methods dismissed as ineffective. With such support and through the representative machinery to the Legislature available to the non-African population, abolition of this tax was inevitable. It was abolished in 1922
without adequate revenue alternative being recommended except for the
increase in customs duty, a tax which was already in the pipeline. In
1933, a similar unsuccessful attempt was made (Legislative Council
Debates vol.1, 1933:s12) this time introducing the principle of
"ability to pay" and minimizing the tax burden. In 1937, the third
attempt was successful (Kenya Income Tax Ordinance, 1937:266). In
drafting the respective bill, the 1921 Draft Colonial Model Bill for
the colonies, the 1933 Surfleet bill and other colonial income tax
legislation were studied and ideas borrowed appropriately. The new
ordinance coming at the end of the economic depression was carefully
formulated not to cripple further those in industry and trade
(Legislative Council Debates, vol. 1 1937 p.3 (s12). It replaced
other direct taxes levied on the minority foreign populations
including the Non-native Poll Tax and the Education Tax. Income tax
was however fiercely challenged by pensioners particularly those who
were non-resident (CO correspondence²), to warrant amendment in 1938
(Income Tax (Amendment) (Non-resident Allowances), 1938 (1937:266).
After a short "testing" period, further amendments were incorporated
in a new Income Tax Ordinance, (1940:280) mainly to align it with the
other new ordinances in Uganda, Tanganyika and Zanzibar for avoidance
of double taxation. The extra war demands necessitated 40% surcharges
on income tax (War Taxation (Income Tax) Ordinance, 1940:285).

After the second world war, a need was felt and expressed in the
Governor's speech to the Council (Legislative Council Debates,
1945/46, vol. XXIII, 4th session, column 6 (s12) for a detailed fiscal
inquiry into the revenue policy in general and income taxation in
particular, to "enable the Council to plan taxation for the first post-war phase, liaising with neighbours". This resulted in the Wood's fiscal survey (1946:326) and in subsequent recommendations for a uniform tax system in East Africa to avoid double taxation and to reduce evasion. Wood attributed the ineffective tax revenue collection to shortage of staff in the existing income tax departments. The Plewman's Tax Inquiry Committee (Kenya) (1947:331) proposed among others, a wealth tax in the rural areas though recognising difficulties of its assessment. His proposal to entrust employers with tax revenue collection through the Pay-As-You-Earn method was opposed in the Council (Legislative Council Debates, 1947/8, vol.XXVII, 3rd session (s12).

In regional context, income tax was legislated in Kenya in 1937, and in Uganda and Tanganyika two years later as a war revenue-raising measure. It was however, not scrapped after the war, rather a joint administrative department for the three countries was set up. The East African Income Tax (Management) Act, 1952 harmonized provisions in the region. It was amended several times for minor adjustments such as rates and allowances, studied in 1954 by the Gill Committee (1954:437) and reviewed again by the Coates Commission in 1956 with particular reference to rates, allowances, reliefs and regional revenue distribution. Subsequently, new proposals (Sessional paper no. 5 of 1957/8 (1958:496) were incorporated into that year's budget speech. The proposals focused on capital deductions, pensions, provident funds, property income and reduction of tax avoidance incidence. They were eventually legislated in the 1958 East African
Income Tax (Management) Act (1958:489). Each country further made its own legislation under this act, for example, Kenya Income Tax (Rates and Allowances) (Surcharge) Ordinance no. 11 (1959:504).

Accordingly, revenue allocation was determined by source so that each country received what its income subjects paid irrespective of the location of the tax collection office. Income tax revenue for Kenya increased from £18,161 in 1937 to £1.1 million in 1946 and to over £3.9 million in 1951. (s8)

VI.4.1.7 Estate Duty (or Death Duty): This form of duty was first legislated during the first world war to grant relief on taxation of the property of the war casualties (Death Duties (Killed in War) Ordinance no. 8) (1915:75). Later the estate duty was reintroduced to remain of little significance. The ordinance was amended in 1920 to incorporate British rates (Financial report and statement, 1920/21 (s50) and again in 1924 to exempt trustee property and to apply only to personal property (Estate Duty (Amendment) Ordinance, 1924 (1918:78). The 1926 Estate Duty (Consolidation) Ordinance no. 13 (1926:151) repealed the 1918 legislation and redefined the rates of duty. By 1931, the rates were scaled and valuation rules stipulated (Blue Book, 1931, p.45 (s2). Further adjustments were made over the years through amendments until the duty was abolished in 1959 as a measure to attract foreign capital (Budget speech, 1959 (s41; and Estate Duty (Abolition) Ordinance, 1959 (1926:151). Duty on estates of the deceased was reintroduced in 1963 (Estate Duty Ordinance no. 15 (1963:569) with the rates ranging from 2% of the minimum estate value of £5000 to 39% of the maximum value of £2 million. The revenue yield
for 1951 amounted to £129,415.

VI.4.1.8 Company tax:
This was taxation on profits. The Companies Bill specifying taxation was introduced to the Council in 1933 (Legislative Council Debates, 1933, vol.IA (s12) but actual taxation was not started in Kenya until 1937 at the low level of 10%. It was set low in order not to discourage re-investment of profits. For purposes of taxation, company profits once distributed were treated as profits of the shareholders, therefore being taxed in the hands of the shareholders at the income tax rates. Company tax was therefore only imposed on the undistributed profits to avoid double taxation. A 50% war surcharge was imposed on the companies tax in 1940 (Legislative Council Extra-Ordinary session, 1939/40, vol.VIII (s12). The basic rate was raised to 20% in 1942, to 25% in 1951 and to 27.5% in 1957. The tax administration faced difficulties when individual income tax rates affecting distributed profits were higher than the tax rates on undistributed profits. The companies could therefore leave profits undistributed in order to evade taxation. To close the loophole, it was made obligatory for companies to distribute at least 60% of their profits each year. On finding that the new measures were not satisfactory, efforts were made in the East African Income Tax Act (1958:489) to differentiate types of companies for tax purposes. The three identified included:

a, single enterprises and partnerships
b, non-controlled companies, and
c, controlled companies
A maximum rate of retained profits was fixed differing according to the type of the company. The total company tax burden equalled the highest rate of individual income tax, thus reducing the possibility of tax avoidance.

It is not surprising that company profit taxation was introduced in Kenya fairly late in the colonial administration. Capital accumulation and subsequent investment were difficult for the bulk of the population who had become low wage earners. For the few foreigners who had funds to invest, investment experience particularly before the second world war, was discouraging. Investment had proven to be unstable and most companies formed (under the Indian Companies Act, 1922) collapsed within the first year. British industrialists were opposed to disturbing the colonial system which ensured supply of raw materials to their factories and provided a market for their manufactured products. Notwithstanding, both private and public registered companies increased to over eight hundred by 1945, engaging in manufacturing, general engineering, mining, ancillary services and primary processing of agricultural produce. Immediately before and after 1945, injection of foreign capital was significant. The war experiences forced Britain to change its finance policy in relation to colonies. In order to curb direct exportation of raw materials to the USA, Britain opted to support capital export into the colonies to develop local processing industries.

VI.4.1.9 Excess Profits Tax:
was imposed in 1941 (Excess profits ordinance (1941:287) to control inflationary tendencies brought about by war activities. The proceeds
built the Excess Profits Fund. In 1942, the HM Government was advanced an interest free loan of £3.5 million from this fund. Under the terms and conditions of the loan, Kenya government was entitled to "repayment on demand", the provision she applied in 1949 when she needed to replenish her cash reserves already being depleted by salary increases and development financing.

In the 1945/46 budget session the governor had already considered it necessary to discontinue this tax in order to facilitate rehabilitation of businesses and industries (Legislative Council Debates, vol. XXIII, 4th session, 1945/46 (s12). The tax was therefore allowed to lapse in 1947 but the final date of application was set for the end of 1950 (Excess Profits Amendment) Ordinance no. 34, 1950. Collection rose from £121,218 in 1941 to £855,121 in 1946 (s2).

VI.4.1.10 Taxes on Land and Buildings:
As a tool of rural mass taxation, a form of buildings tax was levied in Kenya early in the colonial administration. The hut tax has already been discussed. Land tax on the indigenous population was first proposed by the settlers when giving evidence to the 1912 Land Commission³ and later by Moyne (1932:216) but none of these proposals were instituted. In order to forestall speculation and increases in land prices, the governor proposed in 1920 to impose a land tax on the unimproved value of land on a graduated scale, permitting permutations to avoid double taxation with the income tax legislated (1920:97). The tax was however disallowed in order not to discourage development.
The idea was revived in 1943 as a measure of land redistribution but no legislation was passed. The settlers who were granted alienated land on concessionary terms were expected to pay annual rent to the government. The rent was minimal and the revenue derived was insignificant. The situation was slightly different in urban settlement. A tax was imposed on land and buildings based on an annual valuation (Local Government (rating) Ordinances of 1926 and 1956 (1956:471). Besides, a tax on capital value was imposed therefore affecting urban development, speculation and sales value of property. These were significant sources of revenue for urban administration which was spending heavily on urban social services.

Additional direct taxes were suggested at various times for the African population, for example the Livestock tax and the Special tax.

VI.4.1.11 Livestock tax:
on stock was suggested (Moyne, 1932:216) but not introduced.

VI.4.1.12 The Special tax:
was imposed in 1953 "upon all adult male Kikuyu in areas where the nature of crime has recently been abnormal" for financing the extra cost of the State of Emergency (Legislative Council Debates. 1953, vol. LIII-LIV, second session, column 177 (s12). This selective tax increased from 20 shillings per year in 1953 to 22 shillings within months and to 25 shillings in 1955. In 1957 it was reduced to 15 shillings. To many, this was a form of community punishment in the
guise of a tax source for government revenue. It was imposed without
due consideration for the "ability-to-pay" tax principle on a people
the government had forced into unemployment and whose movement and
economic activity had also been restricted (Legislative Council
Debates, 1953, vol. LIII, 2nd session, column 117 (s12).

To summarize, the tax system evolved over the years to become more
comprehensive and diversified. There was gradual expansion in terms
of volume of revenue collected: the tax rates were noticeably high
during the war. In the early 1940s and particularly after the second
world war this expansion was accelerated to match the British postwar
determination for economic reconstruction and expansion. In Kenya,
further revenue expansion was carried out in the 1950s preceded by
The expansion also meant a transition from the primitive uniform poll
and hut taxes to graduated personal taxes. Graduated personal taxes
required an assessment of income levels and the ability-to-pay in
determining the tax burden, hence the cost of living surveys. Total
tax revenue had, for example, risen from about £3 million in 1927 to
£28.93 million in 1959, about 50% of which was from direct taxation
(Economic survey, 1960:s71), but had fallen to about 39% at £12.09
million two years later due to political uncertainties in the period
preceding Independence.

In addition to social inequalities caused by the direct tax system,
there developed regional inequalities resulting from the gradual
increases in wealth differentiation between and within regions or
districts of the colony.
VI.4.2 Indirect Taxation

This refers to taxation on expenditure and production. The taxpayer's liability varies in proportion to the value and/or volume of the particular goods sold or purchased. This was the second earliest form of taxation to be levied (1897:14) by the British administration in the protectorate. In the study period, revenue derived from indirect taxation comprised the greater proportion of the total tax revenue. In 1954/55 it comprised 52% and in 1960/61 it comprised 59% (Economic survey, table 27; (1962:71). The main sources of indirect taxation included customs duty, excise duty, marketing board surpluses, licences and fees.

VI.4.2.1 Customs Duty:
As a tax on foreign trade with a few exit and entry points, customs duty was easier to assess and collect. Customs revenue was derived from duties on exports and imports. The two were to a large extent documented together under the broad subject, customs. The annual reports of the Commissioner of Customs which were the main sources of data, were appended, usually in full, to the Blue Book (s2). Other statistical returns, abstracts and special inquiry reports also presented valuable data on customs. Throughout the period, the revenue yield from import duty was more substantive than that from export duty because the export volume was lower. The value of export goods was also subject to variations in commodity prices in the external markets. Besides, a dependent economy such as Kenya usually had a high ratio of imports to exports. See Table VI.2.
TABLE VI.2  CUSTOMS REVENUE

<table>
<thead>
<tr>
<th>Year</th>
<th>Export Revenue</th>
<th>Import Revenue</th>
</tr>
</thead>
<tbody>
<tr>
<td>1935</td>
<td>£3,145,603</td>
<td>£3,245,135</td>
</tr>
<tr>
<td>1940</td>
<td>£4,389,108</td>
<td>£6,138,218</td>
</tr>
<tr>
<td>1945</td>
<td>£6,306,722</td>
<td>£8,165,568</td>
</tr>
</tbody>
</table>

Source: Adopted from Blue Books (s2)

A large number of import goods were taxed, not only to raise revenue, but also to discourage imports and to encourage consumption of local products. Customs duty was an important source of revenue for the Sultan of Zanzibar before the British took control of the region. The British administration levied customs duties in 1897 (Customs regulation, 1897:14) under both the authority of the 1886 Agreement between the Sultanate and the British government and under the Queen’s Regulation made under Article 45 of the East African Order in Council (1897:17). Later, Customs Ordinance no. 4 of 1904 was legislated to authorize imposition of both import and export duties. The Mombasa Port regulations too affected customs revenue since they were first made in 1897 (1897:16). The export and import duties are further discussed separately.

VI.4.2.2 Export Duty:

Under the Customs Regulation (1899:21), an export tariff of special duties ad valorem (in proportion to value) was levied on 22 listed
products for which the rates varied from product to product. The products included items mainly from the coast such as cloves and shells, and animals such as horses, camels and donkeys, and ivory from the hinterland. The Customs Ordinance no. 4 (1904:46) levied export duty ranging from 2% for donkeys to 15% for gum copal. Other duties were at a flat rate per piece, for example, 2 rupees for each horse (Blue Books, 1915, Table of Export Duties) (s2).

Under special circumstances such as wars, certain exports were prohibited, no doubt reducing the revenue yield and hopefully the effectiveness of the war enemy. For example, the UK Customs (Exportation Prohibition) Act) (1914:72) prohibiting exports of goods required for war caused the Customs Ordinance (1904:46) to be amended accordingly (Customs (Amendment) Ordinance no. 4 of 1915. Similarly in 1936 orders were issued under the 1926 Customs Management Ordinance to prohibit exports to Italian territories due to political hostilities between Britain and Italy. With the growing importance of the settler agriculture and the production of export commodities such as tea, coffee, cotton and sisal between and after the wars, the government was inclined to giving export incentives. Besides, the world market prices of Kenya's commodity exports were determined and "fixed" externally. The burden of export taxes would therefore have fallen squarely on the producers in the exporting country and this might be an export disincentive. Subsequently, export taxes only briefly figured in the budgets in the 1950s when the government was intent on tapping additional revenue for the public sector in periods of relatively high export
prices. A separate ordinance was promulgated in 1951 when export
duty was levied on products such as hides, skins, wattled extracts,
coffee and cotton (Export Duty Ordinance (1951:390) in order to
raise additional development funds. But export taxes on coffee and
cotton were abolished in 1956 and on all other products a year
later (Budget speech, 1957/8 (s41). After a reassessment by a
select committee, the export tax was reinstated in 1962 (Export
Duty Ordinance (1962:554). The marketing of the main export
commodities was progressively put under statutory marketing boards
or producer cooperatives to further simplify assessment and
collection of the tax. It is to be noted that export taxes may
also be classed as direct taxes because they are not easily passed
on "to the customer", and can be taken as taxes on the producer's
income.

VI.4.2.3 Import Duty:
Import duties on consumer goods supplemented taxes on domestic
production and expenditure. They were a good source of government
revenue. They also had a prohibitive effect on the import volume
of consumer goods in favour of capital goods, serving as protective
tariffs to promote development in domestic industries. The 1897
Queen's Regulation levied a 5% import duty on the value of goods
imported by sea (1897:14). In 1904, the first customs ordinance
was legislated, raising the import duty to 10% (Customs Ordinance
no. 4 (1904:46) and exempting goods such as trees, agricultural
implements, breeding stock, commercial seeds, tombstones, medical
instruments, books, coins and construction materials. In this
early period, dutiable goods included beads, wire and blankets. As import trade grew so did the customs net extend to cover a wider variety of goods to increase revenue yield. The rate of duty rose to 20% in 1921 (1910:63). Through a series of amendments to the original ordinance, the tariff structure was modified to meet the contemporary fiscal, economic, social or even at times, political requirements. As soon as the British farmers and businessmen established import and export trade in the region, they agitated for entry into the South African Customs Union or common market in order to have access to a free trading zone. Efforts were also later made to secure a Customs Union in East Africa.

Before 1922, duties were still designed primarily to raise revenue with little, if any, protective intent. The economic hardships of the first world war led to imperial treaties being signed which prevented raising of customs duties in the colonies (Economic conferences, 1917 and 1923) (1924:122). Later as the foreign estate owners produced more foodstuffs which they intended to market both internally and abroad, they pressed the government for protective tariffs in order to restrict importation of similar foodstuffs. In response to these pressures, the government set up the 1922 Bowring Committee to evaluate the need for protective tariff in Kenya (1922:111). Its recommendations resulted in import protection for each branch of the agricultural industry for a period of seven years after which the effectiveness of the protection would be evaluated. New import duties were therefore imposed by a legislative amendment in 1922 on such individual
commodities as beer, cheese, butter, wheat and sugar (1910:83). Ad valorem tax was imposed in groups of manufactured products for example, 30% on beverages, 10% on paper and metals, and 20% on all other goods not specified. Duty on sugar in particular had been imposed to protect and encourage the local industry to grow but the problem arose when the local prices were not reduced accordingly. There were threats therefore to abolish this duty in 1924 and to revert to the old duty of 20% ad valorem (Legislative Council Minutes, 12.9.1924 p. 303) (s12) while acknowledging the need to encourage British imports without hurting local industries. The protective tariff remained under constant review.

In 1924 the Cost of Living Commission was set up to monitor price increases as there was a feeling that increases in the prices of consumer goods had lowered the standard of living. The commission did not report until 1929 but in response to its report (1929:182), the Kenya Tariff Committee (KTC) was set up in the same year to review the existing system. The Tariff Committee recommended a tariff structure aimed to protect the specific local industries of beer and tea by raising the rate of duty. By 1930 the structure established in 1922 was still unchanged. Customs Tariff Ordinance no.1, 1930 (1930:194) outlined in more specific detail the classification of dutiable and free goods. It was amended appropriately until it was repealed in 1947. The structure thus supported was protective of local industries as it rendered imports more expensive than their locally produced equivalents. The committee reaffirmed the principle of protection for the
agricultural industry in particular. It was intended to lower the cost of living by reducing duties on specific consumption items such as wheat, cotton piece goods, cement and sugar (KTC, 1929:182). The committee also reviewed the railway freight rates including the differentiation between the local produce and import traffic. In the meantime Customs Management Ordinance no. 25 was passed in 1926 to consolidate and amend the existing law (1926:150). It was later amended as appropriate and repealed by the East African Customs and Transfer Management Act no. 12 (1952:400).

During the depression, surplus balances were depleted by a fall in revenue coupled with extraordinary expenditure on locust control campaign and famine relief. The East African Tariff Agreement had also reduced tariffs and the loss of revenue to Kenya had amounted to £44,500 (Governor’s speech, Legislative Council Debates, 1930, vol.I, p.3) (s12) necessitating a further revision of customs tariff by the Tariff Committee (1929:182) and by Moyne’s commission (1932:216). By 1933, the amended tariff was reported to have increased revenue (Governor’s speech vol. IA) (s12). In response to the difficulties of the economic depression, the Ottawa Agreements of 1932 established the imperial preference system of trade relationships between UK and the colonies, guaranteeing free access to British and colonial markets at lower rates than those found outside these confines, at the same time observing the Congo Basin Treaty’s principle of free trade.
Customs fraud was apparently rampant and the Customs Fraud Commission was appointed in 1939. It reported in 1940 (Customs Fraud Commission Report, 1940, PRO CO 533/529/19). The commission indicated heavy revenue losses through fraud, increasing from £6960 in 1935, to £8911 in 1936 and to £67775 in 1937. In order to control fraud, larger staff establishment was recommended.

Despite the overall increases in customs revenue, the demands of the second world war necessitated a 10% surcharge on all forms of taxes including customs duty (War Taxation (Customs and Excise Duties) Ordinance) (1940:281). At the same time a large volume of import goods was exempted from duty if they were destined for the influx of military personnel. After the war, Wood in his fiscal survey report (1946:326) apparently avoided discussions on customs and excise "due to sensitivity in the business world" (Financial Secretary's remarks on Wood's report, column 19-52, Debates, vol.XXV PT.I (1946:s12) but noted that he had not received any serious complaints on the prevailing situation. Plewman also reviewed the duties in 1947 (1947:331) after which a new customs tariff was legislated to repeal that of 1930 (1930:194). The East African High Commission was established in 1948 to administer certain common services including customs and excise. Customs departments in Kenya, Uganda and Tanganyika were therefore amalgamated, necessitating a further series of amendments to the existing laws, and culminating in the 1952 East African Customs and Excise Management Act (1952:399).
In summary, the official justification for imposing tariffs at the start of the British administration was that tariffs were a means of raising the greatly needed revenue for defraying the cost of railway construction and maintenance, curbing slave trade and "maintaining peace". The unofficial view was that heavy taxation on the goods largely consumed by the indigenous population was a design for labour stimulation. Whatever the view, import duties formed an important element of the tax system. In 1922 tax revenue was estimated at £222,300 from the Europeans who were largely the importers and exporters, £96,900 from the Asians in the retail and wholesale trade, and £218,900 from the Africans relegated basically to the consumer and labourer class in the colonial system. By 1938 total customs revenue for that year was £831,030. With war surcharges, the revenue had risen to £1,594,680 in 1945, raised on a wider variety of dutiable goods numbering nearly fifty. Since the early 1950s, increase in revenue from import duties had accelerated as rates were progressively raised. Commercial imports increased by more than 50% between 1954 and 1963.

The regional factor: As Mombasa served as the main port for Uganda, the Customs Department handled and administered Uganda's imports and exports. An agreement between Kenya and Uganda meant that goods destined for Uganda were not dutiable in Kenya. Similarly revenue accounting was carried out for both countries at Customs House in Mombasa. Of the total revenue earned Uganda received an agreed percentage. For example, 25% of customs revenue was shared with Uganda from 1909 rising to 33% in 1919. In 1927,
the allocation of customs revenue became a subject of legislation. Hence the Customs Revenue Allocation Ordinance no. 10, amended in 1933 and 1935 (1927:164). As early as 1917, a unified customs authority was instituted for Kenya and Uganda and a free trade area thus created for imports and local products. By 1923, the Tanganyika customs tariff for imports was harmonized with that of Kenya and Uganda. In 1927 a full customs union of all the three was established not only for customs but for excise duties as well.

The East African Customs and Excise Management Act of 1952 harmonized the regional cooperation even further.

Customs Legislation: Legislation was made as the need arose to affect specific customs aspects such as the allocation of customs and excise revenue (1927:164); revenue collection (1934:245); war taxation (1940:281); 1941:288); special duty on petrol (1942:293); customs duty on foodstuffs (1946:319) and collection of duties (1946:322). As an important source of revenue, customs duty evidently received much attention, leading to a series of legislation. See the index.

VI.4.2.4 Excise Duty:
This was levied on mass products such as beer, spirits, sugar, cigarettes, tobacco and matches at their production stages. Excise duties were specific duties based on volume, weight or value measurements whichever was applicable to the particular type of goods. Excise duties could yield insignificant revenue if limited to only a few production items and if the volume of production was
significantly low. Although the main revenue head in the annual accounts was referred to as the "Licence, excise and internal revenue" as early as 1910, the first excise duty was not introduced in Kenya until 1923 in the Beer Ordinance no. 15 (1923:118). The Ordinance imposed a 20 shilling duty on every 36 gallons of wort, with effect from 1.4.1924. Further excise duties were introduced in the Excise Duties Ordinance no. 52 (1931:207). The duty was levied at varying rates on sugar, tea, cigarettes and other tobacco manufactures. Concurrently, the Beer Ordinance was amended to raise the rate of duty from 20 to 40 shillings (Beer (Amendment) Ordinance no. 31, 1931). Meanwhile the 1931 (Excise Duties Agreement Ordinance no. 53, 1931:207) was enacted simultaneously in Kenya, Uganda and Tanganyika to come into force at the beginning of 1932. This agreement equalized the rates in the three countries. If a commodity manufactured in one country was consumed in another, the duty collected in the country of origin was transferred to the country of consumption. By 1934, the items yielding excise revenue included beer, sugar, tea and tobacco (Financial report and statement, 1934 (s8).

The rate of duty on cigarettes and other tobacco manufactures was raised again in 1935 (Financial report and statement, 1935:s8) through an amendment of the Excise Duties Ordinance, no.1, (1935:251). A new bill was also introduced in the same year (Legislative Council Debates vol.I 1935 (s12) leading to the enactment of the Excise Duty Ordinance no. 40, (1935:251). This ordinance was also amended in 1939 (Excise Duties (Amendment)
Ordinance no 23, 1939 to provide increases in duties on tobacco and related products. War demands for additional revenue necessitated further increases of duty on beer (Beer (Amendment) Ordinance no 22 of 1939, 1923:118). Besides, the 1940 War Taxation (Customs and Excise Duties Ordinance no. 35, 1940:281) with an amendment in 1942, made additional adjustments raising the rates or imposing surcharges. The war-time legislations contained a provision that the increases would be effective only until the 31st of December following "such date as the Governor by proclamation may announce the date on which the war ended". The date proclaimed was 24.2.1946 so that all war-time surcharges on customs and excise ceased to be in force at the end of 1946. The ordinances were amended accordingly, repealed by the East African High commission act in 1952, and subsequently by the Kenya Excise Tariff Ordinance in 1954 "to be construed and read as one with the East African Excise Management Act no. 12, 1952" (1952:399).

Between 1950 and 1963, revenue from excise duties rose from £1.06 million to £6.16 million because quantities of excisable goods increased and duty rates were successively raised. The Excise Tariff (Amendment) Ordinance was passed in 1959 to affect beer, sugar, and cigarettes. By 1963, matches and spirits had been added to the list while tea was no longer excisable (East African Customs and Excise Annual Trade Reports, 1950-1963 (s7). It is to be noted that out of the above group of excisable products, only spirits were not consumed by population in the low income bracket; the rest were. Since the rates of excise duty were not related to the
consumer's income levels, the burden of taxation was inevitably bearing more heavily on the people in the lower income brackets.

Excise duties were largely imposed for protective purposes to discourage the imports of excisable goods. They also yielded some revenue for the government rising from only £425 in 1924 to £43,492 in 1938, and £596,664 in 1945.

VI.4.2.5 Marketing Boards Surpluses:
Marketing Boards act as state trading monopolies responsible for marketing specified export commodities. In Kenya, boards were created to handle such commodities as coffee (The Coffee Board, 1960\textsuperscript{5}), cotton (Cotton and Lint Marketing Board, 1954\textsuperscript{8}), maize (Maize Marketing Board, 1959\textsuperscript{7}), tea (Tea Board, 1960\textsuperscript{8}) and wheat (Wheat Board, 1952\textsuperscript{9}). The Kenya Farmers Association played a similar marketing role for a wide variety of agricultural products. One major motive of establishing such boards in Kenya was to shield the producers from frequent fluctuations of the world market conditions affecting their products. Through a price policy in the country, it was possible to keep prices and incomes fairly stable over longer periods. When the world prices rose, the boards withheld from the producers part of the proceeds with which they build up reserves. When the prices fell below "normal", the accumulated reserves were used to subsidize the prices paid to the producers. When the prices remained high and the reserve fund continued to grow, a proportion of it was called upon by the government to finance specific development projects. It was in this situation that Marketing Board Surpluses served as sources of revenue in the public sector.
VI.4.2.6 Licences and fees:
Revenue was also raised through licencing of various services and possessions such as motor vehicles and guns, and activities such as game hunting, liquor brewing and trading. Fees were first imposed through Fees and Royalties Regulations (1899:22). Various fees were later specified, for example, transit fees, warehouse fees, harbour dues, survey fees, market fees, court fees and a variety of registration fees. School fees were gazetted in 1914 (s5). Similarly, licences were issued at a specified fee to permit an activity or operation such as prospecting and merchant shipping. As services expanded and activities increased, so did the variety of licences and fees and the respective revenue yield. Fees were originally collected by the central government. Decentralization in due course allowed the local authorities to collect some of these fees. Indeed township fees such as cemetery and market fees, were instituted in 1909 to provide local government revenue (Blue Books, (s2) while the Traders Licences Ordinance of 1936 set fees for trading licences, commercial travellers, agents and hawkers (1963:263).

VI.4.2.7 The Gun Tax:
which was in effect a licence fee for possessing a gun received specific attention to warrant the promulgation of the Gun Tax Regulation, no. 13 (1902:35). In 1906 the gun tax was legislated in the East African Arms Ordinance no. 15 (1906:53) at the rate of three rupees per year, later increasing to six shillings in 1926 (Blue Books, 1926) (s2).
VI.4.2.8 Royalties:
The Fees and Royalties Regulation (1899:22) governed not only customs passes but also royalties for such products as mangrove bark. The regulation was repealed in 1903 by an ordinance (1903:45) extending the list of products and activities for which fees or royalties were to be paid. Royalties were largely charged on mining activities for sodium bicarbonate and gold.

VI.4.2.9 Stamp Duty:
This form of duty was among the first to be legislated in Kenya. The stamp legislations were made in 1896, 1897, and 1899 (1896:25), first under the Zanzibar Order in Council, 1884) and later under the East African Order in Council (1897:17). The ordinance (1899:25) made provisions for the Indian stamp acts to be applied in the protectorate as found appropriate. These legislations were repealed in 1923 (Stamp Ordinance no. 18 (1923:121) reducing duty on mortgages and bonds. The Select Committee on the 1923 bill proposed application of the English Stamp law so that "when an order for foreclosure is made, maximum duty which can be charged in foreclosure order will not exceed value of property" (Legislative Council Minutes of Proceedings, 1924 p. 90 (s12). It was amended frequently, for example to "coordinate with (stamp) laws in Uganda and Tanganyika" (Amendment no 13, 1927:121), or to provide a graduated time scale (Amendment no. 39, 1933:121). The revenue yield in 1951 was over £350,000.

VI.4.2.10 Cotton Tax:
This was imposed first in 1923 (Cotton Tax Ordinance, (1923:119) as a means of stabilising the "over-fluctuating" prices, with a proviso that it was not to be regarded as a revenue measure as all proceeds would be spent by the government on areas from which the tax was drawn for the welfare of "natives". The government also objected to putting these funds into the Native Trust Fund arguing that this might prejudice efforts to encourage the local councils to raise money for particular purposes (Legislative Council Minutes, 1924, p. 274 (s12). The ordinance was amended in 1925 and in 1934 to define the exemption powers.

VI.4.2.11 Entertainment Tax:
In 1920 the Entertainment Tax Ordinance to impose tax on admission to public entertainments was passed, then amended in 1921 and repealed in 1922. It was reintroduced in 1931 (Entertainment Tax Ordinance, no.56) (1931:206) and remained in force until 1950. It was legislated yet again later in 1950, deleting some rates and increasing the minimum from 20 cents to 70 cents in order to restrict entertainment. The yield during the year of abolition was about £40,000 (s2).

VI.4.2.12 Wines and Spirits Consumption Tax:
Consumption tax was a tax on consumer goods designed not only to raise revenue but to restrict the distribution of the taxed product. The Consumption Tax Bill was introduced in 1926 seeking authority to tax wines and spirits (Legislative Council Minutes of Proceedings, 1926, vol. II (s12)
War taxation affected this tax as it did the others.
VI.4.2.13 Sugar Consumption tax:
was levied on sugar at one cent per pound in weight in order to raise additional revenue to subsidize the sugar industry (War Taxation (Sugar Consumption Tax) Ordinance no. 25) (1943:346) only to be repealed in 1946. After the war the Sugar Consumption Tax Ordinance was passed (1948:348) then repealed (1958:346). Before the tax was repealed the annual yield had reached nearly £50,000.

VI.4.2.14 Dangerous Petroleum Tax:
The Dangerous Petroleum Tax Ordinance, (1921:103) was a form of consumption tax. It was repealed in 1928. The new ordinance was repealed in 1932 and another passed in 1933. The original aim of imposing the tax was to raise revenue to replace that revenue lost with reduced taxation on motor vehicles. The rates increased from 12.5 cents per gallon in 1921 to 72 cents including the war surcharge during the second world war. The tax was reviewed by the Governor’s speech to the Council in 1933 and considered to yield “good revenue” (Legislative Council Debates, 1933, vol.IA (s12).
Other consumption taxes included all forms of licences and fees relating to registration of ownership, e.g. of guns, dogs, cars, or to activities such as hunting, fishing or trading. These are discussed separately.

VI.4.2.15 Landing Tax on Passengers:
The respective ordinance was passed (1933:224) to legislate a short term alternative revenue measure during the depression. The tax rates
ranged between 5 and 20 shillings assessed according to travel class and mode. This tax was however considered difficult to collect and an alternative exit tax was suggested (CO 533/438/11).

VI.4.2.16 Tax on Imported Packages:
The ordinance was passed in 1933 also as an alternative revenue measure to meet unexpected revenue shortfall in the years of the economic depression. 25 cents was imposed on every package imported (Tax on Imported Packages Ordinance, no. 38, 1933:232). At the end of 1933 this tax had yielded £678 with "few difficulties" (CO 533/438/11).

VI.4.2.17 Cesses:
They were imposed on wide ranging products such as maize, beans, tea, hides and skins, mostly to provide local authority finances. Payment was due at the marketing stage of these products.
VI.4.2.18 Grants:
Although grants are largely offered at an invisible cost making them part of the public debt, they are discussed here because in accounting they are treated as sources of revenue. Imperial grants were received in Kenya in various amounts throughout her colonial history. The earliest Parliamentary grant of £50,975 was provided in 1895 to go into the Uganda railway construction. Annual grants were provided to run the administration until revenue sources were established. It suffices to mention here that in 1925 an Education Grants Committee was set up in Kenya to review education financing particularly as affected the indigenous population (1925:132). The colonial government was hitherto not interested in this social service and had left the religious missions to provide it. Educational grants to the missions relieved the government of heavy financial responsibility. The committee recommended greater government involvement and commitment through provision of additional grants-in-aid to the missions and through direct financing in order to control and direct the curriculum from academic to vocational education. In 1925, the Carnegie Foundation provided a £7,500 grant for a technical school for Africans at Kabete.

Other examples of grants included the £50,000 ex-gratia Imperial Treasury grant in lieu of the war debt (1934:236), Colonial Development grants for tsetse fly control and other medical research activities and the HM grant of £11.5 million to supplement Emergency expenditure in 1954 and £10 million in 1955.
VI.4.2.19 Information sources:

Information on government revenue was found scattered in a wide range of official documents. Table VI.3 indicates the major types, and summarises their nature in terms of coverage and other notable characteristics.

VI.5 PUBLIC EXPENDITURE

In the historical sketch presented earlier, it was stated how until 1945 the British government had adopted a laissez faire economic policy towards Kenya. Funds from UK were minimal apart from the initial capital expenditure in the construction of the railway and the small grants-in-aid spent on the first world war operations in East Africa. Indeed, the War Office failed to honour compensation claims for a large number of the African personnel killed during the East African campaign against the Germans (Kenya Land Commission, 1934-236).

In 1934 this war debt was turned into an "ex-gratia grant" of £50,000 to pay for the costs incurred by the Land Commission and to implement its recommendations affecting adjustments on African land boundaries. Additional grants were spent on fighting the effects of economic depression in the thirties.

The colonial administration in Kenya raised revenue internally to spend on a variety of goods and services. Public expenditure was incurred on the central and regional administration paying salaries, wages and emoluments for the staff including the casual labourers.
**TABLE VI-3**

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<tr>
<th>MATERIALS</th>
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<th>RESEARCH POTENTIAL</th>
<th>QUALITY</th>
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<td>x</td>
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<td>Statement of government policy and appeals for support.</td>
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<td>x</td>
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<td>Evolution of policy and procedures</td>
<td>Accurate presentation</td>
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<td>Varied but detailed</td>
<td>Official and non-official views, individual opinions of committee members</td>
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<td>Instruments of law depicting fiscal policy and defining procedure</td>
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Notes: x denotes "adequate"
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<td>Mainly statistical. Utility improved with time as more accurate data was</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>collected</td>
</tr>
<tr>
<td>Official records</td>
<td>x</td>
<td>Primary</td>
<td>To review and</td>
<td></td>
<td>Varied</td>
</tr>
<tr>
<td></td>
<td></td>
<td>data</td>
<td>analyse</td>
<td></td>
<td>Primary resource. &quot;Secret&quot; information, official views and attitudes</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>justification and</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>policy objectives</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes: x denotes "adequate".
Expenditure was incurred on the development of infrastructures mainly in the settler areas. Roads, schools and hospitals were built and maintained. Public funds were also spent on the "maintenance of law and justice", defence and the running of the Legislative Council. The volume of public expenditure rose as sources of revenue yielded more funds, sometimes resulting in deficits all the same. See Table VI.4. But the settler community was continually making demands on the administration for the provision of additional services, often forcing the government to spend public funds on items it would perhaps not have funded at the material time. The pressure to spend and the inadequacy of the revenue yield necessitated the administration to incur public debt (discussed later in this chapter) from time to time in order to supplement the local revenue.

After the second world war the laissez faire economic policy was changed to incorporate accelerated economic development in the colonies. Stiffer competition in the world market faced by Britain necessitated an increase in investment spending in the agricultural, industrial and manufacturing sectors in the colonies. In Kenya there was accelerated investment spending particularly in the agricultural sector. Parallel with investment spending was the increase in consumption spending. The Kenya colonial administration grew larger and more complex affecting its expenditure patterns correspondingly.
### TABLE VI.4 EXPENDITURE 1895-1961

<table>
<thead>
<tr>
<th>YEAR</th>
<th>AMOUNT (£)</th>
<th>SAMPLE EXPENDITURE HEADS AND REMARKS</th>
<th>DEFICIT OR SURPLUS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1895/6</td>
<td>77,920</td>
<td>rent, interest to Sultan, military expeditions &quot;to suppress rebellion&quot;</td>
<td>-49,570</td>
</tr>
<tr>
<td>1900/01</td>
<td>193,438</td>
<td>famine relief, pensions, military expeditions, administration, rent, interest to the Sultan, plague control</td>
<td>-128,690</td>
</tr>
<tr>
<td>1910/11</td>
<td>682,041</td>
<td>abolition of slavery, coast land settlement, education, pensions fund contribution, stock disease control, military expeditions</td>
<td>+57,544</td>
</tr>
<tr>
<td>1920/21</td>
<td>2,976,960</td>
<td>salary increases and emoluments, increase in railway recurrent expenditure, administration</td>
<td>+1825</td>
</tr>
<tr>
<td>1930</td>
<td>3,438,879</td>
<td>public funded debt charges, military expenditure, public works, administration</td>
<td>-197,280</td>
</tr>
<tr>
<td>1940</td>
<td>4,064,465</td>
<td>public debt charges, Kenya defence force, war expenditure, famine relief, forest replanting, administration and provision of public goods and services</td>
<td>+53,807</td>
</tr>
<tr>
<td>1950</td>
<td>12,503,798</td>
<td>civil war expenditure, famine relief, African housing, Geodetic survey, land conservation</td>
<td>+740,221</td>
</tr>
<tr>
<td>1960/61</td>
<td>42,142,285 (estimated)</td>
<td>general and community services, transfers, recurrent financial obligations, contributions to Emergency fund</td>
<td>+224,325</td>
</tr>
</tbody>
</table>

Notes: Sources of information include FS&R, BB, ACR, Economic Surveys.

VI.5.1 Information sources:
See Table VI.5 for a summary of the findings.

VI.6 PLANNING, PROGRAMMING AND BUDGETING SYSTEM

The Economic Commission which issued its final report in 1919 reviewed the fiscal policy and suggested that a bank should be set up and that an East African federation should be explored to facilitate regional cooperation even in planning, programming and budgeting (Economic Commission final report (1919:83). Successive inquiries were carried out to review the economic and financial position and numerous recommendations were made on how to improve this position (Bowring (1922:111), Moyne (1932:216), Sandford (1935:249), Plewman (1947:331), Rankine (1950:381) and (1951:397), Raisman (1961:529), IBRD (1963:575), Tress (1963:576). Besides, financial proposals were set out each year in estimates of revenue and expenditure and explained in budget speeches. But before the second world war, Kenya’s system of planning, programming and budgeting seemed haphazard. It was only after the war that national development plans were systematically prepared. Priorities for development were set and respective finances
<table>
<thead>
<tr>
<th>MATERIALS</th>
<th>COVERAGE</th>
<th>RELEVANCE</th>
<th>RESEARCH POTENTIAL</th>
<th>QUALITY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debates</td>
<td>x</td>
<td>Evolution of policies; basis of unequal development</td>
<td>Evolutionary studies</td>
<td>good</td>
<td>Discussions of patterned expenditure; defining policy and priorities</td>
</tr>
<tr>
<td>Motions</td>
<td>varied</td>
<td>as above</td>
<td>as above</td>
<td>good</td>
<td>as above</td>
</tr>
<tr>
<td>Budget speeches</td>
<td>x</td>
<td>statement of policy</td>
<td>defining objectives and priorities</td>
<td>good</td>
<td>official views expressed with appeal for Council support</td>
</tr>
<tr>
<td>Address from the Chair</td>
<td>as above</td>
<td>as above</td>
<td>as above</td>
<td>as above</td>
<td>as above</td>
</tr>
<tr>
<td>Bills, ordinances and acts</td>
<td>x</td>
<td>legal framework</td>
<td>study of the legal framework</td>
<td>accurate as statement of law</td>
<td>legislations of policies and fiscal procedures and operations</td>
</tr>
<tr>
<td>Sessional papers</td>
<td>varied</td>
<td>analysis and justification for certain expenditures</td>
<td>development and change of expenditure</td>
<td>varied</td>
<td>different types of papers with differing approaches to and emphasis on expenditure</td>
</tr>
<tr>
<td>including committee and commission reports</td>
<td>varied</td>
<td>variety of data</td>
<td>further analysis of information excluded from final or main reports</td>
<td>varied</td>
<td>unique source of primary data, some not always within terms of reference on expenditure</td>
</tr>
<tr>
<td>Evidence and minutes of proceedings of committees and commissions</td>
<td>varied</td>
<td>basic data</td>
<td>development and change in expenditure patterns</td>
<td>good</td>
<td>unique source of data</td>
</tr>
<tr>
<td>Estimates of expenditure</td>
<td>x</td>
<td>questions and answers, instructions, opinions</td>
<td>analysis of official views and justification for certain expenditure</td>
<td>varied</td>
<td>includes &quot;secret&quot; information which influenced policy decisions</td>
</tr>
<tr>
<td>Memoranda, despatches, confidential prints</td>
<td>x</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes: x denotes "adequate"
<table>
<thead>
<tr>
<th>MATERIALS</th>
<th>COVERAGE</th>
<th>RELEVANCE</th>
<th>RESEARCH POTENTIAL</th>
<th>QUALITY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary legislation</td>
<td>x</td>
<td>financial regulations and procedures</td>
<td>comparative analysis</td>
<td>accurate statutory statements and instructions</td>
<td>define statutory framework of expenditure operations</td>
</tr>
<tr>
<td>Official gazette</td>
<td>varied</td>
<td>official announcements</td>
<td>supplementary source of policy decisions, actions and related data</td>
<td>accurate record</td>
<td>Record of government notices, proclamations and instructions for almost the entire colonial era</td>
</tr>
<tr>
<td>Treaties</td>
<td>none</td>
<td>traced</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manuals, circulars, guides, codes, lists</td>
<td>varied</td>
<td>financial regulations</td>
<td>tracing the evolution of expenditure patterns</td>
<td>varied</td>
<td>describe financial control methods</td>
</tr>
<tr>
<td>Handbooks</td>
<td>minimal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Periodicals</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>x</td>
<td>wide ranging information reflecting the views of the author and the publisher</td>
</tr>
<tr>
<td>Official records</td>
<td>varied</td>
<td>primary data</td>
<td>basis for investigating justification for certain policy and procedural decisions</td>
<td>official biases</td>
<td>source of primary statistical and other data</td>
</tr>
</tbody>
</table>

Notes: x denotes "adequate".
arranged. The government therefore worked out two budgets, namely, the colony or the recurrent budget and the development or the capital budget. This procedure separated the initial expenditure on the creation of new assets, from the recurring expenditure of operating these assets. This way it was possible to have the two expenditures clearly projected over a period of time. Capital development expenditure was also planned for several years at a time to ensure that development programmes were insulated from fluctuations of revenue derived mainly from taxation. The first was a ten-year programme from 1946 (1946:317). In the course of implementation, the ten year period was found to be too long to consider for financing. Later programmes therefore spanned only three years (1955:448, 1957:480, 1957:481). Precedence was set in Kenya to have development programmes largely financed from government borrowing. The practice hoped to ensure uninterrupted implementation of these programmes although effectively, it resulted in a gradual accumulation of the national debt.

VI.6.1 Information sources:
Details about Kenya's planning, programming and budgeting system were found in the budget speeches, financial estimates, Council debates and in documents specific to development programmes. See Table VI.6.
<table>
<thead>
<tr>
<th>MATERIALS</th>
<th>COVERAGE</th>
<th>RELEVANCE</th>
<th>RESEARCH POTENTIAL</th>
<th>QUALITY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debates</td>
<td>x</td>
<td>present systems based on those colonial</td>
<td>success and failures</td>
<td>varied</td>
<td>imbalance in community and regional development by rate and patterns; effects of unequal racial representation</td>
</tr>
<tr>
<td>Motions</td>
<td>varied</td>
<td>government views and individual convictions</td>
<td>as above</td>
<td>varied</td>
<td>as above</td>
</tr>
<tr>
<td>Budget Speeches</td>
<td>x</td>
<td>official view</td>
<td>evolution of policy</td>
<td>x</td>
<td>presented by different officers of government to explain official views and solicit support</td>
</tr>
<tr>
<td>Address from Chair</td>
<td>x</td>
<td>as above</td>
<td>as above</td>
<td>x</td>
<td>by Governor and later by Speaker expressing official stand</td>
</tr>
<tr>
<td>Bills Ordinances and Acts</td>
<td>x</td>
<td>legal framework</td>
<td>evolution of policy</td>
<td>x</td>
<td>define official policy and objectives and describe procedures. Post-war development plans issued as ordinances</td>
</tr>
<tr>
<td>Sessional Papers</td>
<td>varied</td>
<td>analysis and description</td>
<td>analytical studies</td>
<td>varied</td>
<td>evidence of official view and public opinion</td>
</tr>
<tr>
<td>including Committee</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Reports</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Evidence and Minutes of</td>
<td>varied</td>
<td>primary data</td>
<td>further analysis of</td>
<td>x</td>
<td>primary data on views and opinions expressed, ignored or misinterpreted by committee</td>
</tr>
<tr>
<td>Proceedings of Committees</td>
<td></td>
<td></td>
<td>data excluded from main</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Development Estimates</td>
<td>x</td>
<td>basis of development funding and patterns</td>
<td>evolution of development</td>
<td>x</td>
<td>unique source</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td>finance policy</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Memoranda, Despatches,</td>
<td>varied</td>
<td>process of policy formulation</td>
<td>establish main objectives of policy and procedures adopted</td>
<td>varied</td>
<td>official view including the confidential and secret</td>
</tr>
<tr>
<td>Confidential Prints</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Notes: x denotes "adequate"
<table>
<thead>
<tr>
<th>MATERIALS</th>
<th>COVERAGE</th>
<th>RELEVANCE</th>
<th>RESEARCH POTENTIAL</th>
<th>QUALITY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Statutory Instruments</td>
<td>x</td>
<td>define respective rules and regulations</td>
<td>study of statutory basis of practices</td>
<td>accurate statutory statements</td>
<td>some differing terminology, overlaps or repetition</td>
</tr>
<tr>
<td>Official Gazette</td>
<td>varied</td>
<td>official announcements</td>
<td>data for historical comparisons</td>
<td>accurate official statements</td>
<td>confirmation of government decisions</td>
</tr>
<tr>
<td>Treaties</td>
<td>none</td>
<td>traced</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manuals, Circulars, Codes</td>
<td>varied</td>
<td>description of procedures</td>
<td>comparative studies</td>
<td>varied</td>
<td>descriptions; basic reference</td>
</tr>
<tr>
<td>Handbooks</td>
<td>minimal</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Periodicals</td>
<td>x</td>
<td>development statistics</td>
<td>comparative analysis</td>
<td>x</td>
<td>sources for basic statistics</td>
</tr>
<tr>
<td>Official Records</td>
<td>varied</td>
<td>official view</td>
<td>analyze official justification for policy decisions</td>
<td>varied</td>
<td>primary data for further analysis</td>
</tr>
</tbody>
</table>

Notes: x denotes "adequate".
VI.7 PUBLIC DEBT AND ITS MANAGEMENT

Kenya has a long history of borrowing, at first exclusively from external sources and later locally as well. Loan funds were allocated to specific projects.

VI.7.1 Loans from the UK:
When UK Imperial Treasury grants to the colonies ceased at the beginning of the first world war, the colonial government in Kenya resorted to borrowing external funds in order to finance heavy capital expenditure particularly in the development of the railway, the ports and harbours and other public works. Each loan was legislated for example, Public Works Loans Ordinance (1914:74) for £375,000; Imperial Loans Ordinance (1915:76) for £1,868,000). See also Table VI.7. Loans were at first obtained from the UK Treasury funds repayable with interest from the public revenue over a specified period and secured by the country’s resources (East African Protectorate (Loans) Act (1914:72). The UK Treasury also guaranteed loans raised from the London money market. The projects financed by these loans were largely contracted to British firms who therefore exported their expertise and materials and guaranteed the service and supply of spare parts where these were required in the project.

The first "colonial loan" was raised in Kenya in 1922 under the provisions of the General Loan and Inscribed Stock Ordinance (1921:105) for £459,000 to alleviate after-the-war hardships including
the financial depression of the early 1920s. This "specific loan" formed part of the Imperial Public Utility Loan Scheme instituted in the UK after the war. Later in 1924 the Imperial Loan Ordinance raised a further £3.5 million (1924:128). Of particular interest was the Palestine and East African Loans (The Act, 1926:138) which provided £10 million to the East African countries to develop railways, harbours, roads and to finance research into veterinary services and the "native welfare". Subsequently, the East African Guaranteed Loan Committee was set up in 1926 to examine individual government development loan applications for the £10 million loan fund allocations.

The British government provided additional finance for colonial development through the Colonial Development Fund (CDF) set up in 1929 (The Act, 1929:179) for servicing the interest on loans raised by the colonial governments. While the economic depression made it difficult for countries to raise more loans, Kenya exploited this fund to set up the Land and Agricultural Bank (The Ordinance, 1931:209) and to finance some construction works during the inter-war years. The Fund was later replaced with the Colonial Development and Welfare Vote (CD&W) (The Act, 1940:278). The funds in the Vote were increased in 1949 (1949:356) and in 1950 (1950:368). Well designed development and social welfare schemes from each colony scrutinized and sanctioned by the Secretary of State were financed from the Vote. Kenya used the CD&W funds to finance the implementation of much of her post-war development plans. The first Development Loan Ordinance was passed in 1950 (1950:372) and additional loans were raised in a
similar manner almost annually thereafter. See Table VI.7. CD&W funds continued to finance such services as education, health, housing and water supplies. In 1955, an interest free loan of £2 million was raised to meet the extra-ordinary expenditure on the State of Emergency, supplementing local revenue being spent at the rate of £1.3 million per month (Legislative Council proceedings, 1955:s12). The total cost had amounted to £28 million in 1958.

VI.7.2 Local Loans:
Meanwhile, experiences of first world war hardships and ensuing financial depression had forced the Kenya government to change its policy from heavy dependence on external sources of finance. Increasingly therefore was the government desire and effort to borrow from local sources through treasury bills and bonds (1922:114). In 1936 a loan of £459,000 was raised for the construction of schools, maize drying and cold storage installations, and for Mombasa municipal development. By 1945, the Local Loans Ordinance (1945:311) authorized borrowing from local sources and in 1954 the Local Loan Conversion Ordinance (1954:441) enabled the government to raise £1 million locally and to persuade conversion into local stock of some East African loan bonds due for redemption in 1955.

During the second world war, a war loan had been issued in East Africa and re-lent with local securities to the British government for her war purposes. Kenya was issued with £71,976 as Kenya War Welfare Fund and £55,732 as Kenya Central War Fund (Legislative Council proceedings, 1940:s12). Later in the decade under the Overseas
<table>
<thead>
<tr>
<th>YEAR</th>
<th>AMOUNT (£)</th>
<th>SOURCE</th>
<th>AUTHORITY</th>
<th>REDUCTION DATE</th>
<th>INTEREST (%)</th>
<th>PROJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1911/12</td>
<td>250,000</td>
<td>Imperial Treasury</td>
<td>ordinance no. 10, 1912</td>
<td>unspecified</td>
<td>3.5</td>
<td>railways &amp; harbours improvement; water supply in Mombasa</td>
</tr>
<tr>
<td>1913/14</td>
<td>375,000</td>
<td>as above</td>
<td>ordinance no. 9, 1914</td>
<td>unspecified</td>
<td>4.5</td>
<td>rail engines, rolling stock, improvement of lake ports</td>
</tr>
<tr>
<td>1914/15</td>
<td>1.868 million</td>
<td>as above</td>
<td>ordinance no. 11 of 1915; EAP (Loans) Act, 1914</td>
<td>unspecified</td>
<td>4</td>
<td>public works- roads, rail, harbours</td>
</tr>
<tr>
<td>1921</td>
<td>5 million</td>
<td>as above</td>
<td>specific loan (no.1) ordinance no. 39, 1921</td>
<td>1956</td>
<td>6</td>
<td>railway and port development</td>
</tr>
<tr>
<td>1924</td>
<td>3.5 million</td>
<td>as above</td>
<td>Imperial loan ordinance no. 29, 1924</td>
<td>1961</td>
<td>5</td>
<td>railways, construction and extension</td>
</tr>
<tr>
<td>1927</td>
<td>5 m</td>
<td>as above</td>
<td>specific loan (no.2) ordinance, no. 22, 1927</td>
<td>1957</td>
<td>5</td>
<td>colonial development: &quot;construction of public works and other purposes&quot;</td>
</tr>
<tr>
<td>1928</td>
<td>3.5 m.</td>
<td>as above</td>
<td>as above</td>
<td>1950</td>
<td>4.5</td>
<td>repayment of £3.5 m. loan raised under imperial loan ordinance, 1924</td>
</tr>
<tr>
<td>1930</td>
<td>3,364,852</td>
<td>CDF</td>
<td>specific loan (no.3) ordinance no. 43, 1930</td>
<td>1961-1971</td>
<td>4.5</td>
<td>colonial development: public buildings, water supplies, loans to local authorities, communications, Land and Agricultural Bank, rail and port development</td>
</tr>
<tr>
<td>1933</td>
<td>650,000</td>
<td>London</td>
<td>currency loan ordinance no. 13,1933</td>
<td>1943</td>
<td>CA to determine</td>
<td>for EACB funds to meet further redemptions of currency</td>
</tr>
<tr>
<td>1933</td>
<td>300,000</td>
<td>UK Government</td>
<td>specific loan (no.4) ordinance no. 25, 1933</td>
<td>1957-1967</td>
<td>3.5</td>
<td>loans to local authorities, agricultural bank, defray public debt costs</td>
</tr>
</tbody>
</table>

NOTES: Information sources- include Blue books, Annual colonial reports, Financial statements, Economic surveys.
<table>
<thead>
<tr>
<th>YEAR</th>
<th>AMOUNT (£)</th>
<th>SOURCE</th>
<th>AUTHORITY</th>
<th>REDEMPTION DATE</th>
<th>INTEREST (%)</th>
<th>PROJECT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1936</td>
<td>625,000</td>
<td>as above</td>
<td>specific loan (no.5) ordinance no. 9, 1936</td>
<td>1956-1961</td>
<td>3</td>
<td>&quot;certain public purposes&quot;</td>
</tr>
<tr>
<td>1945</td>
<td>up to 2 m.</td>
<td>CDF; loan floated locally at par</td>
<td>ordinance no. 22, 1945</td>
<td>1970-1975</td>
<td>3</td>
<td>sinking fund augmentation, European settlement scheme</td>
</tr>
<tr>
<td>1946</td>
<td>1.82 m.</td>
<td>UK</td>
<td>as above</td>
<td>1971-1976</td>
<td>2.75</td>
<td>1921 conversion loan</td>
</tr>
<tr>
<td>1948</td>
<td>0.3 m.</td>
<td>UK</td>
<td>as above</td>
<td>1965-1970</td>
<td>2.5</td>
<td>KUR housing fund; 1921 conversion loan</td>
</tr>
<tr>
<td>1950</td>
<td>6 m.</td>
<td>UK</td>
<td>development loan (no.1) ordinance no. 17, 1950</td>
<td>1973-1978</td>
<td>3.5</td>
<td>public works, agriculture, education</td>
</tr>
<tr>
<td>1951</td>
<td>6 m.</td>
<td>UK</td>
<td>development loan (no.2) ordinance no. 43, 1951</td>
<td>1971-1978</td>
<td>4.5</td>
<td>public works, agriculture, education, local authority loans</td>
</tr>
<tr>
<td>1953</td>
<td>6.5 m.</td>
<td>UK</td>
<td>development loan (no.3) ordinance no. 13, 1953</td>
<td>1971-1978</td>
<td>4.5</td>
<td>development and construction</td>
</tr>
<tr>
<td>1953</td>
<td>2 m.</td>
<td>CDC</td>
<td>specific loan ordinance (CDC) no. 44, 1953</td>
<td>to be determined</td>
<td>to be determined</td>
<td>construction of houses</td>
</tr>
<tr>
<td>1954</td>
<td>up to 1 m.</td>
<td>local</td>
<td>local loan and conversion ordinance no.12, 1954</td>
<td>1960-1961</td>
<td>4</td>
<td>defray expenditure on development and construction</td>
</tr>
<tr>
<td>1955</td>
<td>up to 5 m. annually</td>
<td>local</td>
<td>general local loans ordinance no. 14, 1955</td>
<td>to be determined</td>
<td>to be determined</td>
<td>defray expenditure</td>
</tr>
<tr>
<td>YEAR</td>
<td>AMOUNT (£)</td>
<td>SOURCE</td>
<td>AUTHORITY</td>
<td>REDEMPTION DATE</td>
<td>INTEREST (%)</td>
<td>PROJECT</td>
</tr>
<tr>
<td>------</td>
<td>------------</td>
<td>--------</td>
<td>-----------</td>
<td>----------------</td>
<td>--------------</td>
<td>---------</td>
</tr>
<tr>
<td>1955</td>
<td>6 m.</td>
<td>external</td>
<td>development loan (no.4) ordinance no. 6, 1955</td>
<td>to be determined</td>
<td>to be determined</td>
<td>&quot;development and reconstruction&quot;</td>
</tr>
<tr>
<td>1955</td>
<td>up to 5 m.</td>
<td>local and UK</td>
<td>specific loan ordinance no. 15, 1955</td>
<td>to be determined</td>
<td>to be determined</td>
<td>&quot;incidental purposes&quot;</td>
</tr>
<tr>
<td>1956</td>
<td>4 m.</td>
<td>external</td>
<td>development loan (no.5) ordinance no. 23, 1956</td>
<td>to be determined</td>
<td>to be determined</td>
<td>&quot;development and reconstruction&quot;</td>
</tr>
<tr>
<td>1959</td>
<td>up to 12 m.</td>
<td>UK</td>
<td>The loans (UK) (no.1) ordinance no. 34, 1959</td>
<td>to be determined</td>
<td>to be determined</td>
<td>development programmes</td>
</tr>
<tr>
<td>1960</td>
<td>unspecified</td>
<td>local and UK</td>
<td>National loans ordinance no. 34, 1960</td>
<td>unspecified</td>
<td>unspecified</td>
<td>to repay maturing public debt</td>
</tr>
<tr>
<td>1960</td>
<td>2 m.</td>
<td>IBRD</td>
<td>specific loan (IBRD) ordinance no. 13, 1960</td>
<td>to be determined</td>
<td>to be determined</td>
<td>land and agricultural development</td>
</tr>
<tr>
<td>1961</td>
<td>4.5 m.</td>
<td>IBRD and CDC</td>
<td>specific loan (IBRD &amp; CDC) ordinance no. 6, 1961</td>
<td>to be determined</td>
<td>to be determined</td>
<td>development</td>
</tr>
<tr>
<td>YEAR</td>
<td>AMOUNT (£)</td>
<td>SOURCE</td>
<td>AUTHORITY</td>
<td>REDEMPTION DATE</td>
<td>INTEREST (%)</td>
<td>PROJECT</td>
</tr>
<tr>
<td>------</td>
<td>------------</td>
<td>-------------------</td>
<td>---------------------------------------------------------------------------</td>
<td>-----------------</td>
<td>--------------</td>
<td>----------------------------------------</td>
</tr>
<tr>
<td>1961</td>
<td>up to 12 m.</td>
<td>UK Government</td>
<td>Loans (UK Government) (no.2) ordinance no. 31, 1961</td>
<td>to be determined</td>
<td>to be determined</td>
<td>development programme</td>
</tr>
<tr>
<td>1962</td>
<td>up to DM 35 m.</td>
<td>F R Germany government</td>
<td>loans (FRG) ordinance no. 4, 1962</td>
<td>to be determined</td>
<td>to be determined</td>
<td>development programme</td>
</tr>
<tr>
<td>1963</td>
<td>unspecified</td>
<td>external</td>
<td>external loans (general) ordinance no. 43, 1963</td>
<td>unspecified</td>
<td>not specified</td>
<td>&quot;for purposes incidental thereto</td>
</tr>
<tr>
<td></td>
<td>up to 18 m. dollars</td>
<td>USA government</td>
<td>The loans (USA) ordinance no. 2, 1963</td>
<td>unspecified</td>
<td>not specified</td>
<td>development programme</td>
</tr>
</tbody>
</table>
Resources Development Act (1948:337), the UK established the Colonial Development Corporation (CDC) as the commercial counterpart of the CD&W Vote, channelling loan funds for commercial enterprises in the colonies. The CDC provided loan capital for heavy investment to foster the basic aims of recovery from the post-war dollar crisis. Kenya raised funds from CDC to finance construction of houses and other buildings and to develop certain agricultural projects.

VI.7.3 International Loans:
The situation in the international finance market for capital export affected certain policy decisions and operations. In 1944, the Bretton Woods Conference was set up to promote, among the more industrialised nations, international cooperation in finance, exchange of stability and elimination of foreign exchange restrictions. The Bretton Woods Agreement established the World Bank initially to finance the after-the-war reconstruction of Europe. The World Bank also channelled official government loans through agencies, or by government-to-government arrangements. This way it mobilised both public and private capital for large scale investment projects in the colonies and dominions. The Marshall Plan also influenced public debt creation after the second world war. The US provided massive aid to the devastated Western European countries to facilitate rapid and comprehensive recovery, creating a two-way trade between the two continents. The plan had its own spillover in the colonies, the latter having to accelerate supply of raw materials to the industrialised countries.
The non-industrialised countries such as Kenya later became borrowers or financial importers from the financial cartel as exemplified below. Towards the end of the colonial administration, Kenya ventured into the international money market. In 1955/6 loans were raised from ICA to finance agricultural reforms advocated in the Swynnerton plan. More funds were borrowed from IBRD (Specific Loan (IBRD) Bill, 1961:544) and other American finance agencies. In 1963, The Loans (USA) Bill sought authority to borrow from USA for "development and incidental purposes". The latter included such items as the serious but "temporary" deficits which had arisen from low agricultural commodity prices, the purchase of "essential goods overseas" and membership fee for joining IBRD, IFC and IDA. Other international memberships included IMF and The World Bank, the memberships which enabled borrowing from these financial institutions (Bretton Woods Agreements Bill, 1963:579). As it has turned out Kenya joined the "perpetual borrowers' club".

VI.7.4 Public Debt Situation:
The public debt of the colony rose from £250,000 in 1911 (Imperial loan ordinance, 1911:66) to £10 million in 1927 (Ordinance no. 22, 1927:167), to over £28 million in 1945 (Blue Books, 1945:s2) and to nearly £40 million in 1955. By 1932, Moyne (1932:216) noticed that the debt charges in particular were excessive and observed the increasing burden of the public debt to be borne by the "present" and "future" taxpayers. Little did he know that the burden would increase several-fold only thirty years hence. By raising external loans the
country put itself into short- or long-term debt for which, in effect, the inhabitants were made responsible especially where the national assets stood as security. The government built up sinking funds by making contributions from issues of stocks, usually commencing after a grace period of about three years from the date of issue. Attempts were also made to build reserve funds.

Besides debt creation by the central government, local authorities were at some stage also authorized to borrow development funds from and through the central government in order to finance capital development expenditures at the local level. The Local Government Loans Authority performed these functions.

VI.7.5 Information sources:
The data on public debt and its management was scattered in official documents. Various ordinances sanctioned all government loans. See Table VI.7 for a summary of loans raised by the colonial government in Kenya. A Legislative Council Committee on Loan Proposal was set up in 1925 (Legislative Council proceedings, 1925:s12) to deliberate on all loan proposals on behalf of the Council. Such documents as the Colonial Loan proposals, (1925:135) and Colonial Loans, 1925-1934 (1936:256) also aptly summarise the debt situation for the defined periods. The policy and legislation were presented in the proceedings of the Executive and Legislative Councils and in the reports of select committees. The official records provided immense detail on the pros and cons of raising or converting or redeeming specific loans having regard to the technical advice provided by the Treasurer in office. Statistical information was given in financial statements and returns.
that contained data on revenue and expenditure. Table VI.8 presents a summary of the types of sources identified with brief comments on the nature of information they contain.
<table>
<thead>
<tr>
<th>MATERIALS</th>
<th>COVERAGE</th>
<th>RELEVANCE</th>
<th>RESEARCH POTENTIAL</th>
<th>QUALITY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Debates</td>
<td>x</td>
<td>Some debts still outstanding</td>
<td>effects on development processes</td>
<td>varied</td>
<td>Process of authorizing loans or in connexion with accounts</td>
</tr>
<tr>
<td>Motions</td>
<td>x</td>
<td>specific topics of concern</td>
<td>study the Council's attention to specific matters</td>
<td>varied</td>
<td>some motions may have led to legislation or may have affected policy</td>
</tr>
<tr>
<td>Budget speeches</td>
<td>x</td>
<td>official justification for policy</td>
<td>compare and contrast official and public views on borrowing</td>
<td>varied</td>
<td>official view presented</td>
</tr>
<tr>
<td>Address from the Chair</td>
<td>x</td>
<td>as above</td>
<td>as above</td>
<td>varied</td>
<td>as above</td>
</tr>
<tr>
<td>Bills, ordinances, acts</td>
<td>x</td>
<td>legal framework</td>
<td>understanding the legal framework; terms and conditions of loans</td>
<td>accurate record of legislation</td>
<td>loan ordinances; application of Colonial stocks and other foreign acts</td>
</tr>
<tr>
<td>Sessional papers</td>
<td>x</td>
<td>debt situation</td>
<td>to explore attitudes towards debts</td>
<td>varied</td>
<td>information on debt situation, effects on development and exploitation of national resources</td>
</tr>
<tr>
<td>Evidence and minutes of proceedings of committees and commissions</td>
<td>x</td>
<td>primary data</td>
<td>supplementary data to those in the main report</td>
<td>varied</td>
<td>evidence of opinions and other data in their raw status</td>
</tr>
<tr>
<td>Estimates</td>
<td>x</td>
<td>development estimates</td>
<td>purpose of borrowing and follow-up results of loan funds utilization</td>
<td>varied according to reliability of data collection methods</td>
<td>projects on which loan funds were spent: priorities; implications of borrowing</td>
</tr>
<tr>
<td>Memoranda, despatches, confidential prints</td>
<td>varied</td>
<td>borrowing objectives</td>
<td>understanding and analysing objectives, implications and effects</td>
<td>varied</td>
<td>largely official opinions</td>
</tr>
</tbody>
</table>

Notes: x denotes "adequate"
<table>
<thead>
<tr>
<th>MATERIALS</th>
<th>COVERAGE</th>
<th>RELEVANCE</th>
<th>RESEARCH POTENTIAL</th>
<th>QUALITY</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subsidiary legislation</td>
<td>varied</td>
<td>legal framework</td>
<td>understanding the legal framework, terms and conditions</td>
<td>accurate record of subsidiary legislation</td>
<td>rules, regulations, government notices, proclamations</td>
</tr>
<tr>
<td>Official gazette</td>
<td>x</td>
<td>comprehensive record of government decisions and actions</td>
<td>historical data</td>
<td>accurate record of official announcements</td>
<td>facilitates historical study</td>
</tr>
<tr>
<td>Treaties</td>
<td>none</td>
<td>traced</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Handbooks</td>
<td>varied</td>
<td>debt situation</td>
<td>brief remarks</td>
<td>varied</td>
<td>brief mention of the debt situation</td>
</tr>
<tr>
<td>Periodicals</td>
<td>x</td>
<td>statistical evidence</td>
<td>analyse public debt situation</td>
<td>depends on reliability of data</td>
<td>evidence of volume and extent of public debt</td>
</tr>
<tr>
<td>Official records</td>
<td>varied</td>
<td>primary data</td>
<td>to supplement and verify published information</td>
<td>primary source with background information for policy decisions</td>
<td>complement published data</td>
</tr>
</tbody>
</table>

Notes: x denotes "adequate".
VI.8 SUMMARY AND CONCLUSIONS

The tables presented in this chapter summarize the nature and scope of the official publications and records under study. The variety of documents is wide and the items examined numbered nearly six hundred. Most documents were very small in size, yet vital as sources of information. Legal documents were the largest category of materials examined therefore warranting individual listing in Appendix I for ease of reference. The statistical reports and returns regularly produced in government departments comprised the second largest category.

The relevant information on public finance policy and procedures was scattered. It was presented in varying levels of depth therefore making bibliographical guidance difficult but necessary. Similarly, different aspects of the study subject were often covered in different types of sources, all of which needed to be consulted for comprehensive information searches. Some insignificant discrepancies were noted, particularly in statistical presentations. In the same way, classification of sources of revenue was not uniformly applied. For example, the export tax was classed interchangeably under direct and indirect taxation. There was immense repetition of events and data as each report made reference to earlier ones and added little or no variation in their nature or interpretation.

Understandably, sources of information in question presented the
official view of events, therefore necessitating alternative views to be sought from such sources as newspapers, oral sources and pressure group memoranda, for instance with regard to protests against taxation. The documents traced did not spell out the economic benefits or losses in real terms achieved by the Kenya and the British economies, resulting from British influence in determining public finance policies in Kenya, nor did they explain certain methodologies for example, those used to measure economic parameters in the African sector, or even to prepare the financial estimates. Public expenditure in particular was not evenly spread geographically. Official information was lacking which might establish whether there was any correlation between this uneven spread and the pattern and levels of development apparent on the eve of independence.

REFERENCES

1 PRO CO 533/438/11 1933 Alternative revenue.
2 PRO CO 533/505/2 1939 Income tax policy: representations from pensioners.
3 KCP. Land commission, Nairobi: GP., 1912.
4 GB. Laws, etc. Zanzibar Order in Council, 1884. - London: HMSO, 1884

5,6,7,8,9 SEE KCP. Committee on the organization of agriculture. - Nairobi: GP, 1960.
Chapter I advanced arguments in support of the current study's aim to demonstrate the value of official publications as a resource for the study of public finance in pre-independence Kenya. This chapter describes and analyzes the nature of the information presented in this special category of publications.

As was fully described in the Methodology chapter, official publications were, for ease of reference, classed into two major categories: parliamentary and non-parliamentary publications. In this chapter, materials published in Kenya are distinguished from those published in the United Kingdom and discussed in separate sections accordingly. Circumstances are also explained which led to the official documents being produced in two different countries. As well as studying the nature and content of official documents, it was considered vital to understand the historical and organizational setting in which they were produced. The relevant features of the main government agencies responsible for document creation are therefore highlighted. For example, the Kenya Legislative Council was the main agency responsible for the parliamentary type of publications in Kenya. Its historical setting, the composition of its membership and its financial responsibilities and functions are discussed to demonstrate how these aspects may have affected the creation and production of the materials in question. The relationship between this body and the British Parliament is also highlighted to explain
their complementality and inter-dependence.

In order to facilitate an historical approach to the study of public finance in Kenya, selected documents are analyzed and presented in a chronological order in Chapter VIII, and to enhance the usefulness of the list, a subject index with appropriate cross references is constructed and presented as an appendix to the thesis.

In support of the premise that an in-depth study of official publication is incomplete without reference to the unpublished materials, a short essay on essential records concludes this chapter.

VII.2 PARLIAMENTARY PUBLICATIONS

Parliamentary publications as materials required by Parliament or a legislative body in the conduct of its business have been widely written about. Writers have however tended to confine their works to specific countries, for example, Great Britain. While analytical writings on Kenyan documents do not exist, relevant material has been covered by implication in the periphery of works on British parliamentary publications (Pemberton, 1970; Olle, 1976; Ford, et al., 1983). British parliamentary publications include works on the colonies. It was imperative therefore that searches were done through British parliamentary publications to trace and analyze materials on Kenya in addition to those originating in Kenya. Kenya parliamentary materials which are all published by or on behalf of the Legislative Council are classed into further groups and discussed with respect to subject coverage, quantity, quality, relevance and research potential.
As explained above, presentation of Kenyan imprint materials is considered incomplete without discussion of the main producing agency, the Kenya Legislative Council. The procedures adopted for the Kenya Legislative Council established in 1906 closely followed those applying to other colonies modelled, albeit remotely, on the British Parliament. The Kenya Legislative Council, here-in-after referred to as The Council, performed financial functions among many others. In its course of duty, The Council produced official documents containing financial data. The following is a brief historical account of the Council, a description of its functions and an analysis of its publications containing information relevant to the current study.

VII.2.1.1 Kenya Legislative Council: brief history

Although the British Government took over the administration of most of the area now known as Kenya from the Imperial British East Africa Company (IBEAC) in 1895, the supervision of the new East African Protectorate (EAP) was placed under the Secretary of State for Foreign Affairs with the Consul-General in Zanzibar appointed as the Foreign Office Local Representative for EAP. At first any legislation found necessary was made outside the region by the machinery of the British government. In 1897, the East African Order in Council (1897:17) was promulgated under the Foreign Jurisdiction Act, 1890, appointing the Consul-General also as the Commissioner for the Protectorate. This
and similar acts dating back to 1843 provided "for exercise by HM of any jurisdiction, whether obtained by treaty, capitulation, grant, usage, sufferance or any other lawful means ... in a foreign country" allowing Her Majesty's (HM) agents to "hold courts, promulgate legislation and carry on an administration where the Order in Council applied ...". Under such legislation, EAP remained a foreign country.

The 1897 Order in Council (O in C) however, provided the Commissioner with powers to formulate laws under the term "Queen’s Regulations" for application in the Protectorate. The Commissioner was authorized to legislate on, inter alia, matters relating to customs, inland revenue, post offices, railways, money and public services such as health and agriculture. He was authorized, for example, to establish a constabulary and to legislate legal systems for indigenous inhabitants, "generally for peace, order and good government in matters not provided for in the Order." But he had to send draft legislation to the Secretary of State for approval before applying it.

Further changes were made in 1902 when the Protectorate’s administration was placed under a Commissioner who would be without consular duties in Zanzibar (East African Order in Concil, 1902:40). This O in C repealing the 1897 O in C, laid emphasis on administration by empowering the Commissioner to divide the area into provinces and districts and to preside over administrative officers in the field. His legislative powers were expanded to promulgating Ordinances rather than Regulations. He needed not any longer to submit Draft Legislation to the Secretary of State (S/S) but only authenticated copies of the Legislation for the S/S to accept or reject. In 1905
administration was transferred from the Foreign Office which was not equipped for administration, to the Colonial Office. The East African Order in Council (1906:54) provided for a Governor and Commander-in-Chief to replace the Commissioner. Two councils, the Executive Council and the Legislative Council were also created in the 1906 O in C. While the former was essentially an advisory body to the Governor on application and execution of enactments, the latter which comprised “official” and “unofficial” or non-official membership by Governor’s appointment, was a forum for expressing public opinion. The Legislative Council was also authorized to take over legislative responsibilities formerly performed by the Commissioner. New legislation was however subject to the Governor’s veto and to His Majesty’s assent. In spite of this allocation of responsibilities, the British government could still legislate directly through Royal Instructions.

The first session of the Legislative Council commenced in August 1907 with an “official” majority (Legislative Council Minutes, 16.8.1907:s12). By 1963, twelve councils had been inaugurated and dissolved, each lasting three years until 1935, and four years thereafter. The successive governors were the Council’s chairmen or presidents until the end of the third session in 1948 when the Speaker was appointed to preside over the Council (Royal Instructions, 1948). The Council held one to four sessions per year except in some circumstances in which special sessions were also accommodated. During each session, the Council met as many times as was considered necessary.
VII.2.1.1.1 Membership:
At first both the "official" and "unofficial" membership of the Council was by appointment by the Governor, therefore with obligation to support the government in the Council. In 1908 the European settler community which was represented by the "unofficial" membership agitated for an elective franchise so as to avoid obligation to support the government. Positive response from the governor or the British government was not immediate and meanwhile in 1910, in order to strengthen their position, the Colonists Association and the Pastoralists Association formed a Convention of Associations through which settlers expressed their opinions to the local administration and to the British Government. Between 1912 and 1917, all but one "unofficial" member boycotted the Council in protest against lack of elected representation. The settler input therefore was minimal in the proceedings of the Council during this period.

In 1916, the principle of elective franchise was accepted after the Legislative Election Committee reported its findings supporting the principle and in 1919 instructions from the S/S and subsequent enactment of the East African Protectorate (Legislative Council) Ordinance no 22, 1919:s12), created eleven electoral constituencies for European "unofficial" members. To retain "official" (or government) majority, the Ordinance created positions for ten ex-official members and seven nominated "officials". Two nominated Indian members were the only non-European council members at this stage. Indian interests were thus voiced in the Council. One
## TABLE VII.1 LEGISLATIVE COUNCIL MEMBERSHIP

<table>
<thead>
<tr>
<th>DATE</th>
<th>LEGISLATION/AUTHORITY</th>
<th>MEMBERSHIP</th>
<th>&quot;UNOFFICIAL&quot; *2</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>OFFICIAL *1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>1906</td>
<td>E.A.Order in Council</td>
<td>AFR 6 ARB 6</td>
<td>EUR 3 GT 3</td>
<td>Provided for formation of the Executive and Legislative Councils</td>
</tr>
<tr>
<td>1907</td>
<td>E.A.F (Legislative Council)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1909</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1922</td>
<td>Royal Instructions</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1924</td>
<td>Legislative Council (Amendment) Ordinance</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1925</td>
<td>Royal Instructions, July 1925</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>1927</td>
<td>Royal Instructions, March 1927</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

*1 Included ex-official (government officers) and nominated officials (on government side).

*2 Included unofficial (nominated or elected).

AFR - African; ARB - Arab; IND - Indian; EUR - European; GT - Grand total
<table>
<thead>
<tr>
<th>DATE</th>
<th>LEGISLATION/AUTHORITY</th>
<th>OFFICIAL MEMBERSHIP</th>
<th>&quot;UNOFFICIAL&quot; MEMBERSHIP</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>1931</td>
<td></td>
<td>as above</td>
<td>as above</td>
<td>5 Indians elected but refused to sit in Council.</td>
</tr>
<tr>
<td>1934</td>
<td>Royal Instructions</td>
<td>-------1-----0-----19-----20</td>
<td>as above</td>
<td>2 Europeans nominated for &quot;African interests&quot;. 2 more &quot;unofficial&quot; Indian members nominated.</td>
</tr>
<tr>
<td>1935</td>
<td>Legislative Council Ordinance no. 26</td>
<td>as above</td>
<td>as above</td>
<td>Council life extended from 3 to 4 years.</td>
</tr>
<tr>
<td>1937/8</td>
<td>Royal Instructions, May, 1938</td>
<td>-------1-----0-----20-----21</td>
<td>-------1-----5-----13-----19-----</td>
<td>more Europeans nominated.</td>
</tr>
<tr>
<td>1944</td>
<td></td>
<td>-------0-----1-----0-----21-----22</td>
<td>-------1-----5-----12-----19</td>
<td>First African nominated to Council to represent &quot;African interests&quot;.</td>
</tr>
<tr>
<td>1946</td>
<td></td>
<td>-------0-----1-----0-----21-----22</td>
<td>-------1-----5-----12-----19</td>
<td>Second African nominated.</td>
</tr>
<tr>
<td>1948</td>
<td>Kenya Order in Council Legislative Council (Amendment)</td>
<td>-------0-----1-----0-----18-----19</td>
<td>-------4-----1-----5-----11-----21</td>
<td>Council reorganised to have &quot;unofficial&quot; majority. 4 Africans nominated.</td>
</tr>
<tr>
<td>1951</td>
<td>Legislative Council: (Temporary Provisions) Royal Instructions (Additional) November, 1951</td>
<td>-------0-----1-----0-----18-----19</td>
<td>-------4-----1-----5-----12-----22</td>
<td>&quot;Unofficial&quot; majority. 4 Africans nominated (and 6 in 1952). 1 Additional European</td>
</tr>
<tr>
<td>Date</td>
<td>Legislation/Authority</td>
<td>Official Membership AFR ARB IND EUR GT</td>
<td>&quot;Unofficial&quot; Membership AFR ARB IND EUR GT</td>
<td>Remarks</td>
</tr>
<tr>
<td>------</td>
<td>-----------------------</td>
<td>----------------------------------------</td>
<td>---------------------------------------------</td>
<td>---------</td>
</tr>
<tr>
<td>1956</td>
<td>Legislative Council (African representation) Ordinance no. 10 and amendment</td>
<td>as above</td>
<td>as above</td>
<td>8 Electoral areas for Africans. Council term extended to 4.5 years.</td>
</tr>
<tr>
<td>1957</td>
<td>----------------------</td>
<td>as above</td>
<td>8--8---1-----5-----14-----28</td>
<td>8 African representatives elected. 2 Africans nominated.</td>
</tr>
<tr>
<td>1961</td>
<td>Lancaster House Constitution</td>
<td>5--5-----1-----1-----5-----12</td>
<td>33-----2-----8-----10-----53</td>
<td>General Elections held. 53 Common roll seats and 12 national members. 12 nominated members. 12 Council Ministers. KAMU refused government: wanted political leaders (mainly Kenyatta) released first.</td>
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<td>1962</td>
<td>Royal Instructions</td>
<td>as above</td>
<td>as above</td>
<td>London Constitutional Conference for Internal Self Government. Increased Council of Ministers to 16.</td>
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<td>1963</td>
<td>Kenya (Independence) Order in Council</td>
<td>14 in all</td>
<td>158 in all</td>
<td>Created Senate House with 41 members and House of Representatives with 117 and 14 nominated members.</td>
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European member was also nominated to represent the entire African population. Later the Council membership was expanded and changed in composition successively in 1922, 1924, 1925, 1927, 1934, 1938, 1944, 1952, 1954, 1956, 1958, 1961 and 1963. (See Table VII.1). The changes in size and in composition were effected through a series of Royal Instructions (1920, 1922, 1925, 1934, 1948, 1951 and 1962), through Ordinances and their subsequent amendments (1924, 1956) and through constitutional changes (1952, 1954, 1958, 1961 and 1963). (See Table VII.1) The content of the Council publications reflected these changes.

VII.2.1.1.2 Financial Responsibilities

As in most other British colonies, the machinery for regulating public finance in Kenya was controlled from the Colonial Office in London. The Governor, as was the case with his predecessors, was answerable to the S/S for the financial responsibility and the budgetary control of public finances in his area of jurisdiction. The Governor and his administration were responsible for the control of expenditure and for raising revenue. All estimates were approved by the S/S and certified by the Director of Colonial Audit in London. The Treasurer played a central role being the Chief Financial Advisor to the government until 1936 when he relinquished his control over accounts to the Accountant General and Chief Accounting Officer, retaining only the control over financial policy under his new title of Financial Secretary. In Kenya the supreme control of finance devolved from the S/S to the Council in 1948 after a series of re-organizations. The Legislative and the Executive councils were, however, two instruments that the governor
used to carry out financial functions. As the documents of the Executive Council remained unpublished, these and the work of this council are discussed later in the section on Basic Records (Section VII.4).

The Legislative Council handled financial matters in two ways, a, legislation, and b, scrutiny and control.

Publications were produced accordingly.

VII.2.1.1.2.1 Legislation:
The Council controlled general policy and legislation on all matters including those concerning finance. Most financial matters were in regard to form and type of taxation, methods and practice of tax collection, determination of taxable ability and the bearing of tax burden, maintenance of balance between revenue and expenditure and working out of ways and means of handling surpluses or deficits. In these respects, the Council made and published ordinances but only within the restrictions communicated through Royal Instructions by the S/S.

As an "official" member of the Council, the Treasurer was responsible for introducing to the Council both the Annual estimates of revenue and expenditure (s48) and the Supplementary estimates (s14). The estimates provided a financial framework for the government activities in the year and showed as nearly as possible the amounts anticipated for expenditure. The estimates were organized according to departments and later under main headings for votes. After the Annual
estimates (s48) were sanctioned. Supplementary estimates (s14) were prepared to seek provision for expenditures not catered for in the original estimates and which could be met through a reallocation of funds already sanctioned. He presented a budget statement in his Speech (s41) in which he explained to the Council the financial position of the country. He explained the government's views and expounded on the main aspects or sections of the estimates. A budget speech delivered by the Treasurer (and later by the Member or Minister for Finance and Development) introduced the government's financial statement which proposed ways and means of raising revenue. The Committee debated the government's proposals for a number of days. Necessary amendments were made and the amended proposals finally incorporated in the Finance Ordinance (s55). In presenting the estimates, the Treasurer was moving a financial bill which he was required to explain, giving reasons why the Council should support it. He anticipated questions, opinions and views of members and offered answers in advance during his budget speech. When he introduced supplementary estimates, the Treasurer gave justification for reallocations and explained plans for the use of unspent balances, if any, accrued from the previous year. He similarly explained in detail all special or extraordinary expenditure. His proposals were debated at length in the Council. The proceedings were published accordingly (Legislative Council debates) (s12). After making the necessary amendments the Council sanctioned the estimates legislating their annual publication as Appropriation ordinances (s10).
VII.2.1.1.2.2 Scrutiny and control:

Financial matters were undoubtedly central to the Council. During every session, the Council demonstrated concern for public finances through questions, motions and speeches, besides the lengthy debates on financial estimates. The addresses of the governors almost invariably touched on finance within the wider context of economic reappraisal.

The Council controlled public finance through three main ways:

a, the government was required to indicate in advance to the Council what funds it intended to expend

b, the Council examined government proposals on policy and programmes, debated and amended them appropriately at its Committee of Ways and Means and the Committee of Supply

c, the Council examined the way the public money voted was spent through its Select, and later Standing committees.

To indicate in advance what funds it intended to expend, the government through its administrative machinery prepared Annual estimates (s48).

Similarly on ways of increasing revenue, the Council examined and debated government proposals. Some were rejected, for example the Council opposed the introduction of Land tax in 1920 (Minutes, 4.5.1920:s12), and also called for the repeal of the Income Tax Ordinance in 1922 (Minutes, 1.4.1922:s12). The Council exerted financial control through debate. Debates were held by the whole Council resolved into the Committee of Ways and Means or into the
Committee of Supply. The Committee of Ways and Means considered the policy aspects of raising revenue through taxation. The Committee of Supply debated the government’s spending programme before sanctioning expenditure of public funds proposed in the annual estimates of expenditure.

Every year therefore, the Council received, debated and sanctioned estimates of revenue and expenditure. In the following year respective audited accounts were laid before the Council (s12). The accounts were accompanied with the Auditor’s and the Treasurer’s reports. After examining them either through Select or Standing committees, the Council was able to determine whether the monies it voted had been correctly appropriated. The Council’s attempts to exert financial control by examining the way the public money was spent were in the earlier years frustrated by the financial procedures operating at the time. The procedures together with the organizational structure of the Council made it difficult for the latter to authorize supplementary expenditure before it was incurred. Working through the earlier council committees such as the Finance Committee (1917/1926), the Select Committee (1926/1934) and Standing Finance Committee (1932/1952) (see further discussions on these committees) the financial procedures were not clearly defined. For example, the committee received details of supplementary estimates late and by the time expenditure was authorized, expenditure had already been incurred. Scrutiny and control over expenditure was therefore rendered ineffective until the exchequer system was firmly established in the 1950s. The exchequer system was preceded by the
appointment of the Public Accounts Committee (PAC) in 1948 set up for the examination of public accounts. The committees through which the Council handled public finance matters produced documents in the course of their work, some of which were published (PAC Reports, s61) while others remained as unpublished minutes of proceedings.

VII.2.1.1.3 Organization and Financial Procedure:
The membership of the Legislative Council was outlined above. The "official" membership remained in the majority until 1948. This membership helped the government to execute its financial policy and implementation without much hindrance. The "unofficial" membership which was comprised largely of European settlers always objected to the "official" majority because the settlers did not have full control of government actions. The "unofficials" particularly struggled to gain total financial control not only from the "official" majority but also from the S/S and the British Government. As early as 1905, even before the Council was established, the settlers complained against "taxation without representation". In 1919, an "unofficial" member proposed a Finance Committee in which the "unofficial" members would sit in majority to discuss annual government estimates, giving them an opportunity, not only to appreciate the complexity of government finance but hopefully to gain financial control as well (Economic commission report, 1919:83). The proposal was however not adopted until 1923. When the committee was set up consisting of two "official" and all the (eleven) "unofficial" Council members to examine budget proposals before consideration by the Committee of the whole Council, this appeared to ensure that no expenditure would
thereafter be authorized without the "unofficial" sanction. Later in 1926, in what was tantamount to dissolution of the Finance Committee, a Select Committee with "unofficial" majority was appointed to advise the Council on proposals for emergency public expenditure before these proposals were introduced to the Council. Even in this committee, the "unofficial" membership objected to the committee's access being limited to government's financial estimates and not extending to the original departments' estimates. They objected to the procedure which enabled the Governor and his officers to carry out preliminary examination of the original estimates and to forward only edited proposals to the Select Committee. The Governor ignored the objections thus refusing to abdicate his responsibility over financial policy.

However in 1932, the Standing Finance Committee (SFC) was constituted with membership consisting of the Chief Secretary, Treasurer, Commissioner of Customs, Chief Native Commissioner and four "unofficial" members including the Leader of the elected members, a representative of the Chambers of Commerce and a banker (Debates, 4.5.1932, Governor's address, p.2:s12). This committee which replaced the Select Committee was established to consider expenditure and to make the necessary recommendations to the Council. Although the committee was able to influence amendments to financial proposals the system continued to fail to control overexpenditure. The Council was unable to ensure that public funds were spent for the purposes they were voted. In cases of supplementary estimates the procedure followed was complicated by the unavailability of complete data at the
time such estimates were considered by the Council. The recommendations of the committee were not presented to the Council until after the expenditure had been incurred. In 1934 the settlers still unsatisfied urged unsuccessfully for a statutory standing finance committee composed of the Colonial Secretary (formerly Chief Secretary), Chief Native Commissioner, three elected Europeans, one elected Indian and one other nominated representative of African Affairs (Debates, 11.5.1934, vol.II, p.251:s12) to advise the Council and the Governor on expenditure without in any way usurping the functions of the Executive Council. In 1944 the functions of the SFC were restated in the Governor’s address to the Council (Legislative Council Debates, 1944:s12). The committee was expected to

a, consider and report upon annual and supplementary estimates,

b, advise the Governor upon such other financial questions as he might refer to the committee.

During the second world war officials and non-officials worked tirelessly together in government activities. It was important therefore to encourage this cooperation. In 1945 a Membership system was introduced in the Executive Council enabling non-officials, directly responsible to the Governor, to hold portfolios such as the Finance and Development portfolio (Sessional paper no. 3, 1945:313). “Unofficial” members were expected to take responsibility and support the government on policy matters in the Council. The Member for Finance and Development took over from the Financial Secretary the task of presenting the annual financial statement and the budget to the Council. Under the Ministerial system which in 1954 developed from the Membership system in the Executive Council, the Minister for
Finance and Planning was responsible for financial policy, planning and programming. Further reviews of the accounting and budgetary system led to more changes, yet.

Progressively however, constitutional reforms revealed the weaknesses of the existing budgetary system. The major constitutional reform in 1948 involved a devolution of financial responsibilities from the S/S to the Legislative Council. Prior to this, the Governor was responsible to the S/S for the control of expenditure and the S/S approved all estimates. Subsequent to the devolution, a Standing Public Accounts Committee (PAC) was appointed in 1948 to examine and report on the appropriation of the sums granted by the Council for public expenditure and of any other accounts laid before the Council. For the committee to function effectively, it was considered necessary to re-define the duties and responsibilities of the Director of Audit. Before 1948 the Director of Colonial Audit in London needed to verify and certify all Kenyan accounts which the Director of Audit in Kenya submitted through Treasury and the Council. With reorganization, the audited accounts and the Auditor's report were submitted to the Council with a copy to London. In his report the Director drew attention to any irregularities, cases of extravagance and misappropriations (Report of audit accounts: s40). After 1948, the PAC examined the report and made the necessary comments and suggestions to the Council. A more thorough scrutiny of accounts was therefore facilitated and PAC made it possible for the Council to demonstrate its interest in and to exercise control over what happened to the money once voted. The Audit Ordinance which was strongly
supported by the Governor in his speech to the Council was subsequently passed in 1952 (Audit Ordinance no. 14, 1952:404).

The Supplementary Appropriation Committee was also appointed in 1949 to ensure that all public expenditure was sanctioned by the Council before being incurred. By 1952, the supplementary estimates procedure was well established and there were good prospects for the introduction of the exchequer system, facts which rendered the Standing Finance Committee redundant.

In 1955 a Civil Contingencies Fund of £250,000 was set up (Exchequer and audit ordinance, 1955:457) to provide emergency funds for expenditure if and when such funds were required before the approval of supplementary estimates. The fund was to be replenished through the supplementary estimate procedure. Other developments led to the establishment of the Estimates Committee in 1953, charged with the Council duties of examining the details of the estimates of expenditure and reporting on any economies that might require to be effected. The committee was in effect appointed to supplement the work of the Council's Committee of Supply through carefully investigating the expenditure of individual departments of government.

A further change affected dates of the fiscal year. With effect from first July 1955, the fiscal year ran from first July to thirtieth June instead of coinciding with the calendar year as had been the case since 1935. In 1955 a Consolidated Fund was also established as part of the exchequer system legislated by the Exchequer and Audit Ordinance, 1955 (Consolidated fund ordinance, s54). The fund
consisted of all revenue from any source paid into the Exchequer and constituting the credit side of the Exchequer account. Issues from this fund were made by votes only to meet the requirements stated by the accounting officers who subsequently accounted for the expenditure through the Appropriation Account. The Paymaster-General (PG) acted as the government banker being the principal paying agent into whose account all money withdrawn from the Consolidated Fund was first paid. Out of the PG account the PG made payments and recorded them according to votes for each department. The Exchequer and Audit Ordinance also created the office of the Controller and Auditor-General (CAG). His legal position, responsibilities and duties were defined accordingly. As the Controller he ensured that all revenues were paid into the Consolidated Fund and that all payments made from the same fund were duly authorized by the Council. As the Auditor-General, he examined and certified the Exchequer accounts, the Appropriation and Revenue accounts and such other accounts as he was required to examine and certify. CAG was expected to deal with and report to the Council any misappropriation of funds and failures to collect all receipts due to the government, and to pay particular attention to new expenditure. He was expected to be alert about any serious discrepancies in the estimated expenditure. In all matters he was expected to report to and advise the Council appropriately (Ordinance no. 13 of 1955; section 11 (1955:457)).

In the process of effecting these changes in the fiscal system, it is
evident that a number of documents was created by or on behalf of the Council. Where legislation was enacted, an ordinance was published preceded by all the editions of the respective bills, incorporating amendments. If rules and regulations were revised or set anew, they were published accordingly. Similarly, documentation of financial information was done during the processes of controlling finances noted above. These publications of the Legislative Council are discussed further in the next section.

VII.2.1.2 Kenya Legislative Council Publications

The Council passed legislation on public finance matters as one of its major activities, thus producing a large number of legislative publications. Legislation itself was a lengthy process during the course of which several documents were produced. But not all of these documents were legislation as will be explained. The Council handled a wide range of publications. Some were created by the Council itself in the course of carrying out its various functions while others were prepared by organizations other than the Council and presented or laid before the latter for consideration, some at its express demand. Sessional papers numbered serially for every session were the documents prepared largely by and for the Legislative Council. These are further analysed to show how effectively they presented data on public finance. Individual documents are chronologically listed with analytical comments in Chapter VIII.
VII.2.1.2.1.1 The Official Report:
The report as a record of minutes of proceedings, acquired several titles over the years (See details in The Bibliography) (s12). It was published in a series of volumes numbered consecutively for each session until 1936. The second series consisted of volumes I to XCI covering sessions from 1937 to 1963. At the beginning of the report for each sitting, the agenda items were listed under the following general headings:-

a, Motions (titles of motions to be discussed)
b. Address from the Chair (full text)

c, Questions (only titles. Some were circulated in writing before the sitting)

d, Bills (those in progress)

e, Papers laid (only titles. These were the sessional papers which included committee reports).

The proceedings were also indexed. The Agenda list and the index were invaluable guides to the Council's publications. See photocopies of an index. The alphabetical subject index in particular facilitated identification of the documents by content. The Official Report therefore contained indications for all categories of documents that were presented to the Council without necessarily reproducing them in full, and also contained Council's responses to these documents. The major information sources traced through the Official Report are discussed further.

a, Motions:

These were the formal proposals put before the Council and published in the proceedings in full, together with the debates thereon. The motions, some of which led to legislation were on any subject that the members as groups or individuals wished discussed. Even government proposals, for instance, the annual budgets, were introduced as motions. Of special reference to the present study was the motion moved annually by the Treasurer (and later by the Member or Minister for Finance and Development) introducing the yearly financial statement and report. Preceded by the Budget speech (s41), the debates in the Council on this motion led to legislation. The Budget
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speech, the Financial statement and report (s8) and the Official reports of the debates or council proceedings (s12) are fully discussed in the appropriate sections of this chapter.

Motions on financial matters were also moved by other individual council members, for instance "that public funds be made available to coffee growers to tide over the present crisis and to meet recurrent expenditure necessary for the upkeep of coffee plantations" (Minutes of proceedings... 2nd session, 1917, p. 24, s12). The hardship to growers had been exacerbated by an embargo on coffee imports into UK. Similarly in May 1920, payment of pensions to individuals was proposed in a motion, while in September 1924, another motion was moved to give medical grants of £4,000 to missions in accordance with government policy of cooperating with missions on matters of medical and educational services for Africans (Minutes of proceedings... 1924, p. 133 : s12). As a result of this motion £1,000 was granted. During the Second session in 1948, a motion was introduced and debated advocating an inquiry into Kenya's fiscal policy (Debates; official report. 2nd session, 1958:s12). Another motion moved in 1962 sought for a revelation of the "true financial position" of the country bearing in mind that there was at the time a gradual economic decline. It was noted that of the total cost of the Emergency amounting to £57 million, half of it had been raised locally, thus adding to the strain on the resources. For the settler, there was need to "avert the great peril of moving to Independence" (Debates; official report. First session, 1962, columns 635-670 and 684-703 : s12).
b. Budget Speeches:
These were delivered by the officer or Council member in charge of
government finances. Among other items, the speeches included
"appeals" to the members for feelings of concern and responsibility
for the country's future financial position. To support most
arguments statistical details were supplied.

Regarding government revenue, the budget speaker discussed estimates
of revenue. He often proposed ways and means of raising the revenue
required for the proposed items of expenditure and explained
government policy and intention in these respects. An historical
review of revenue was invariably traced at every speech to show the
trend and to indicate the factors on which revenue proposals were
based. Reference to public expenditure included explanation for
increases or decreases, amount of savings made, if any, and statements
of policy in these regards. With regard to public debt, the position
of the country's obligations was explained as were plans for further
borrowing, repayments, conversions and redemptions. Matters of
planning, programming and the budgeting system were expounded on and
difficulties of implementation of government plans, programmes and
budgeting together with proposed solutions were explained. In every
case following the speeches, the budget speaker expected comments
during the debates.

c. Address from the Chair:
The first address of the Council's president was delivered at the
beginning of the 1915 session but addresses were only first reproduced
in full in the Official Report in 1916 (s12). At the beginning of every session the Governor as the Chairman or President of the Council addressed the Council. The length of the address varied but the contents almost invariably covered the following subjects:

i, a review of the financial position of the country

ii, statements of government policy and procedures on selected issues

iii, outline of future business of the Council and the statement of respective government stand. Future business specially highlighted in the address included finance bills and reports of inquiries.

iv, comments on the reports of committees or special commissions to be laid before the Council.

v, highlights of financial estimates and justification for methods applied in their compilation

Besides the above, the address often touched on questions or matters of general interest to the public. The main objective of the address therefore was to prepare the Council for forthcoming business and to 'lobby' the members for support of government plans and programmes. The Chairman invariably spoke about public finance, for example in May, 1920, he spoke about

- provisions of funds for the development of communication,
- treaties that affected the fiscal freedom of the country,
- emoluments of the civil service and the need to redefine them,
- income tax proposals.

In his address for the 1926 session, F.W.M. Grigg dwelt on such aspects of national finances (Report of debates, 1926, p. 259-275 :
s12) as loan expenditure and recurrent expenditure. He noted with regret the rise in demand for such services as health, education, public works and the administration of law and order. He proposed measures to increase revenue and to effect economies and called for an increase in personal productivity. He stressed for example, the necessity and urgency of imposing an education tax.

The examples above indicate how the Governor in almost all his addresses reflected his concern and responsibility for fiscal aspects of administration. His addresses were an indicator of the official view on fiscal matters.

VII.2.1.2.1.2 Bills, Ordinances and Acts:

a, Bills:

These provided information on the legislative process for financial policies, procedures and programmes. For example, they provided information on the methods preferred by the government of raising revenue through taxation and loans. Plans for public expenditure for various goods and services or for development were detailed in the respective bills presented for legislation. As bills were passed through various reading stages in the Council before they were enacted, members had the opportunity to scrutinize them, debate them and amend them as they found appropriate. In this process, additional financial data could often be provided to support certain arguments.

Financial bills were originally introduced by the Treasurer (and later by the Member or Minister for Finance). For each bill a select
committee was appointed to deliberate on behalf of the Council at the committee stage of the bill. Such committees recorded their proceedings. The proceedings were not necessarily published together with the amended bill. After the bills successfully passed through the three reading stages, with or without amendments, they were enacted. Kenya’s laws under the colonial administration were called ordinances but as Kenya approached political independence in the early 1960s, some were referred to as acts.

b. Ordinances:
The ordinances covered such financial aspects as taxation, loans, institutional and financial procedures. On government revenue, ordinances were made to legislate new tax provisions, for example, Income Tax Ordinance (1920:97) and Kenya Income Tax Ordinance (1937:266). Others authorized supplementation of revenue through loans, for example, Imperial Loans Ordinances (1915:76) and (1924:128); Specific Loan Ordinance (1936:262) and Development Loan Ordinance (1955:456). With regard to government expenditure, Appropriation ordinances were enacted and published (s10) every year to authorize public expenditure of monies voted by the Council.

The loans authorized to be raised externally or internally to supplement revenue were a public debt incurred. The Council gave guidance on and authorized borrowing through specific ordinances such as The Imperial Loan Ordinance (1915:76), the General Loan and Inscribed Stock Ordinance (1921:105) and the Local Loan and Conversion Ordinance (1954:441). Each ordinance described in detail the specific projects to be financed. It described terms and conditions
with respect to amounts, rates of interest, securities, repayment schedules, conversion and redemption options, and duration.

On matters of planning, programming and budgeting, laws were passed to establish institutions to organize planning and development, for example, the Development and Reconstruction Authority (DARA) was established in 1945. Other ordinances were made to improve the budgeting system: the Audit Ordinance (1952:404) and the Exchequer and Audit Ordinance (1955:457) were cases in point. Appropriation ordinances were passed every year since 1909 to authorize orderly expenditure of public revenue (s10).

C. Debates:

In discussing the above types of materials, and indeed those discussed later, it is mentioned that all were subject to debates in the Council. The proceedings of the debates were recorded in the Official Report (s12), at first as mere summaries but later as close to being verbatim as possible. It was in the debates that public opinion on financial matters was expressed by the legislative representatives. Arising from the debates the government made appropriate adjustments or simply overlooked the opinions expressed. Debates on motions and bills often preceded financial legislation in the form of ordinances, or prompted subsidiary legislation made outside the Council. At the end of debates on specific topics, votes were taken enabling the motions to be carried or rejected. The four aspects of public finance were covered in the debates in accordance with the Council's financial responsibilities discussed earlier.
VII.2.1.2.1.3 Sessional Papers:
A wide range of documents fall under this category. The types of materials discussed here include only those papers found in the numbered series and prepared within the Council. These were mainly the reports of committees or commissions appointed by the Council to consider and report on specific issues.

a, Council Committee Reports:
For the first few years after inception, the Council did not distinguish between Standing and Select committees as these were simply referred to as committees. The distinction was first made in the 1920s. Reports of Select committees contained information concomitant with the specific committee’s terms of reference. For example, the Select Committee on Estimates was concerned with matters of revenue policy and of allocation of funds for expenditure. It examined estimates every year and in a report advised the Council accordingly. There were other select committees on such subjects as pensions (1928:174), loan proposals (1925:135), establishment of Native Betterment Fund (1933:233), education financing (1949:363 & 364) and cost of living (1951:398). Select committees were also appointed to consider specific bills, for example, Select committee on the income tax bill (1937:270).

As Standing committees were liable to sit for more than one session (although membership could change), their reports were regular, mostly annual. The Public Accounts Committee for example, prepared annual reports (s61) after examining annual accounts, the Auditor’s report

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and the Treasurer's memorandum. The committee's report consisted of views on the status of and procedures for the appropriation of funds voted annually by the Council. This committee scrutinized implementation of financial policy and procedures and advised the Council accordingly. The reports of the Finance Committee (1917/1926) and of the Standing Finance Committee (1933/1952) were concerned with estimates and contained comments and advise on matters of raising revenue and allocating expenditure. For example, the Standing Finance Committee recorded concern in 1935 over continuation of Non-Native Poll Tax and recommended later in 1941 that Personal Tax should replace this poll tax. The committee usually made reference to related views expressed in other reports such as Pim's (1936:254).

The publications of committees contained information relating to the individual committee's functions or terms of reference. The committees of the Council therefore, whether distinguished as select or standing, were concerned with as wide a range of subjects as committees formed. Almost every aspect of public finance was covered at one stage or another. During the entire life of the Council, several committees were formed, over thirty of which considered some aspect of public finance. The subject index constructed for the present work serves to bring together reports of such committees as deal with common public finance aspects. It suffices however to stress that committee reports were results of a consensus and only in a few cases were notes on dissentions or minority reports also published. The reports were records of committee's deliberations, conclusions and recommendations.
b. Minutes of Proceedings of Committees:

Minutes of proceedings of the various Council committees were not in all cases published together with the main report. Whether published separately or not however, the minutes presented information with greater detail than was included in the main report. Details were given, for example, on the number of meetings held and on what had transpired at these meetings that could not be accommodated in the main report. Differing views, if any, sometimes strongly expressed by committee members, were also recorded in the minutes. Evidence of those interviewed was recorded either verbatim or paraphrased. Written memoranda were also either paraphrased or had full texts appended to the minutes. The subject content of these minutes depended on the committee's subject of inquiry.

VII.2.1.2.2 The Publications Prepared Outside the Council

These originated mainly from government departments and statutory organizations. The main types of such materials include the following:-

a, annual reports and/or progress reports of departments and statutory bodies
b, financial report and statement
c, audited accounts and the report thereon by the Controller and Auditor-General
d, estimates of revenue and expenditure
e, development plans
f. despatches to and from the S/S

g. white papers

h. treaties and conventions.

(a) Annual Reports of Administrative Departments and Statutory Organizations:
The reports consisted of information on the major activities of the reporting organization carried out during the reported year. Such reports contained statements of policy; they described problems that might have hindered implementation of policy and the workable solutions adopted; they also described achievements of the organization. Some reports carried annual statements of accounts to show sources from which funds were received and to show how such funds were expended. They presented balance sheets to show the current status of assets and liabilities, and accounts for Appropriations-in-aid where received. Other annual reports contained returns when the latter were not published separately. Returns were basically statistical in content presenting information on such activities as trade volume and respective revenue values of imports and exports. The Uganda Railway, (later Kenya Uganda Railway) submitted returns on haulage and stocks. Returns were also submitted by the government to show details of unforeseen expenditure especially in the early years of British administration. Annual returns therefore were sources of information on all aspects of public finance, largely because they were prepared by the master agents of
handling finance on behalf of the public. As will be explained later, these were summaries of activities based on the day-to-day records made by individual officers and departments.

b. Financial Report and Statement (s8):
was presented annually to the Council for consideration. It emanated from government departments and the channels which it followed to reach the Council varied from time to time depending on the budgetary and accounting system in operation. Irrespective of the channels however the structure and framework for its contents hardly varied. The report described the financial position of the country, often providing an historical review and discussing variables that might have influenced the observed trends. The reports were also likely to contain statements of policy. They highlighted notable aspects or incidents of the year under review, for example, occurrence of famine, floods, locust invasion and epidemics and respectively, the extra-ordinary demands for expenditure. War expenses were indicated as were the special war effects on collection of revenue. The statement comprised a series of appendices. There were statistical tables presenting the following information:-

i, total receipts and expenditure
ii, country’s assets and liabilities
iii, revenue under sub-heads compared with original estimates of the previous year.
iv, expenditure under sub-heads compared with original estimates of the previous year.
v, unexpended balances on uncompleted works or projects
vi, loan expenditure
vii. working and maintenance of expenditure for special projects such as Uganda railway
viii. insurance and depreciation funds
ix. statements of special accounts, suspense account, credit and deposit account, advance account and War Office account
x. statement of public debt

In summary this document was a report of annual financial reviews which showed the country's financial performance in all fields. This wealth of public finance information is vital for in-depth studies. It consists, not only of essential statistical data, but also of the official view on existing fiscal policies and practices and of indications for future trends.

c. Director of Audit Report and Annual Accounts (s40):
The audited accounts were annually prepared by the Department of Audit (the title varied from time to time depending on the particular accounting system in operation: see The Bibliography) and presented to the Council sometimes directly and other times through the Treasury. Up to the 1950s the report and the accounts were forwarded to the Director of Colonial Audit in London for certification to ensure "imperial control" over the colonial finances. The accounts were a result of the auditor's examination of departments' accounts. They showed the amounts of funds spent specifying goods and services on which the funds had been spent. Each account was certified as audited. The report of the Director of Audit consisted of an overview of the accounting system. The Director expressed views on funds management by departments, highlighting misappropriations and losses and any other failures. His report also covered accounts of special
funds in a similar way. The regular features of the report were

1. schedules of authorities for expenditures
2. description of colonial regulations in application
3. cases of irregularity and fraud
4. annual abstract of accounts
5. list of outstanding queries

The document was also a departmental annual report containing information on the department's activities. But the main feature was presentation of statistical summaries of the country's accounts and financial information regarding revenue and its sources, expenditure, the public debt situation and how the debt was being managed.

d. Estimates (48) of revenue and expenditure:

were prepared by the government to indicate government activities, amount of funds expected to be expended on these activities and to indicate from which sources the government expected to raise those funds. Estimates consisted of numerous statistics regarding

1. estimated revenue for the year. For each source the amount of revenue expected was specified;
2. approved estimates of the previous year to facilitate comparisons;
3. actual receipts for the second but previous year whose accounts were already audited;
4. similar information as a-c above with respect to expenditure;
5. statement of assets and liabilities for at least three years as above.

Other information presented in the estimates concerned loans and the public debt situation, data for recurrent and non-recurrent
expenditure, details of government activities including development projects. Indeed after the second world war when development planning was streamlined and Kenya established the Development and Reconstruction Authority (1945), Development estimates (s48) were prepared and published separately from the estimates of revenue and expenditure. Estimates were prepared outside the Council and presented to it for ratification. Different issues of documents under different titles were prepared, each signifying the stage which the estimates had reached in the process of seeking authority from the Council to spend public funds, namely, Draft estimates, Estimates of revenue and expenditure, Sanctioned estimates and Supplementary estimates.

Draft estimates (s47) were the original version "laid on table of the Legislative Council," together with a Memorandum which served to highlight with reasons any increases or decreases of requested funds from the previous year. These were debated and amended accordingly.

Estimates of revenue and expenditure (s48) were the version of draft estimates, already amended and passed by the Council.

Sanctioned estimates (s48) were the authorized version of draft estimates and contained the same information as the Appropriation Ordinance, the subsequent legislation authorizing expenditure.

Supplementary estimates (s48) were laid before the Council for authority to reallocate funds already voted or to seek additional
funds to finance emergencies. The structure was similar to that of other forms of estimates discussed above.

Development estimates (s48) as noted above were prepared separately with effect from 1946. Apart from dealing with capital or non-recurrent expenditure, they retained the same format detailing schedules for funds allocations to individual projects. They were largely concerned with allocation of funds raised through loans and grants from CD&W, CDC, IBRD, USAID and other external sources, supplemented with funds raised from the local sources.

Until the devolution of financial responsibilities by the Secretary of State for the Colonies in 1948, all estimates were submitted to him for approval. Estimates regularly presented essential data in statistical form on all aspects of public finance, thus facilitating studies of evolution. The data also render themselves for comparative investigations chronologically, regionally, or by service or project.

Development plans, programmes and progress reports: contained information regarding, for instance, development estimates (noted above), expenditure accounts and policy statements. They consisted of descriptions of projects to be implemented within a specified period. In doing so they provided extensive data on government involvement in raising and spending public funds for development. They contained assessments of the past, the present and the plans for the future in regard to public finance policy and procedures. The value of such records for in-depth studies cannot be overemphasized. The position regarding public borrowing exemplified in the development estimates enables the extent of dependence on
non-revenue funds to be determined.

f. Despatches to and from the S/S: were sometimes on fiscal policy. Other times they contained instructions on specific issues such as procedures for applying for funds from the Colonial Development and Welfare Vote. Some were confidential and are discussed under Basic Records.

g. White papers: were government statements of policy. They too were not limited to any subject and might therefore deal with matters of public finance.

h. Treaties and conventions: were presented in documents of agreements between Kenya and foreign countries, for example, on ways and means of avoiding double taxation.

VII.2.2 British Imprint

As was the case with the parliamentary-type publications of the Kenya Legislative Council, parliamentary publications printed in the UK and pertaining to public finance affairs of Kenya are also discussed. Aspects in the organizational structure of the British government including the British Parliament which assigned such functions as led to the creation of relevant material for the study are highlighted for the effects they might have had. Relationships between the Kenyan and the British organizations are noted. Individual UK institutions are discussed in relation to their role in document creation. Later in the section, the major types of parliamentary publications are
analysed to show their relevance in the study of public finance in Kenya.

VII.2.2.1 Institutions

The British Parliament was one of the main institutions responsible for creating the category of publications under study, being the legislature while the others were the executive institutions.

VII.2.2.1.1 British Parliament:

consists of the two Houses of Lords and Commons. The third office is the Sovereign with its Privy Council. Each of the two Houses has standing Committees. Occasionally, the two Houses appointed Joint Select Committees to deliberate on specific matters. For example, the Joint Select Committee on Closer Union in East Africa was appointed in 1931 to study and report on various committee reports already submitted on the subject, and to make recommendations on the possibility of setting up an East African Closer Union Secretariat and the financial implications thereon (Report, 1931:201). Each House also published its own materials and those categories considered significant in the present work are discussed later. Certain Members of Parliament from the ruling political party were responsible for specific ministries or departments of the government. This link between the executive and the legislature enabled some documents emanating from the executive to be published as parliamentary materials.

The British Parliament appointed the Secretary of State for the
Colonies (S/S) to mind the affairs of the colonies of which Kenya was one. In the Handbook (1920?:90) the relationship between the British Government and Kenya was summarised thus: "The supreme authority in the government of British East Africa is His Majesty who appoints all the principal administrative and judicial officers and to whom is reserved the supreme function of legislation by means of Orders in Council exercised by virtue of treaty, grant, usage, sufrance and other lawful means as specified in the Foreign Jurisdiction Act of 1890" (p.470). The Governor was His Majesty's representative in the colony, governing in accordance with Orders in Council and His Majesty's instructions under the Royal Sign manual and Signet or through the S/S. The Governor through the Council made ordinances subject to approval of the S/S and appropriately issued secondary legislation.

VII.2.2.1.2 The Executive arm of the British government: consisted of ministries and departments, some being referred to as offices, for example, The Foreign Office and the Colonial Office. The executive establishment implemented decisions of the British Parliament. They also made proposals for legislation. Some of the executive departments performed duties related to the British colonial administration and in doing so created documents covering a wide variety of subjects. Some documents were presented to parliament for legislation: others were published as parliamentary papers. The departments which produced significant materials on Kenya included the following:

a, Foreign office
The annual reports and returns of these organizations contained specific references to individual colonies and sovereign states regarding finance and related matters. These and other publications emanating from the above institutions are analysed in the Bibliography while the structure and functions of examples of these institutions are briefly discussed in this section.

a. Foreign Office:
was originally concerned with matters relating to sovereign states or countries under the British sphere of influence, particularly those diplomatic and consular. As already mentioned, the Foreign Office took over the administration of British East Africa from the Imperial British East India Company in 1895 under the Foreign Jurisdiction act (1890:5). Responsibility devolved from the Consul-General to the Commissioner in 1905 when the area was put under the Colonial Office jurisdiction. When still in control, the Foreign Office dealt with questions of boundaries and extra-territorial relations, and with the construction and the initial development of the Uganda Railway.
handling and supervising expenditure and accounts of grants and loans made available in this regard. This office also established the rudiments of British administration in this 'new' region. To do this, the Office found it necessary to control the African population, and several military expeditions were carried out to this effect. Various surveys were ordered to pave the way for British settlement with the operations being paid for from both the local revenues and the British parliamentary grants. Accordingly, the Foreign Office created few but unique documents pertaining to the financial policies, statements and programmes on early settlement and administration, namely, annual reports, memoranda and correspondence issued by consuls and commissioners.

b, Colonial Office:

Colonial administration and policy formulation which were the concern of the Colonial Office varied from country to country. In some, especially where extensive British settlement occurred, local self-government was granted. In other countries such as Kenya, and others in Africa except South Africa, the "crown-colony" system was instituted. "Crown colonies" were subject to direct rule through governors appointed by the S/S. The Colonial office was divided into geographical departments and subject divisions. The East African region was placed under one geographical department but its economic and financial affairs were handled in the Economic department. The Finance section of this department was responsible for controlling Parliamentary votes for the Colonial Office administration, for development and welfare schemes, for exchequer loans and such other matters as currency, banking, taxation, colonial estimates, insurance,
ex-enemy property and property claims under peace treaties, until a full-fledged Finance Department was set up after the second world war. The Legal Division was responsible for drafting bills on financial affairs and other matters that invariably affected financial policy. The Colonial Office carried out a number of functions relevant to this study. To advice on policy, programmes and projects, the Colonial Office drafted legislation to affect individual or groups of colonies. This was presented to Parliament in the form of bills or delegated in the form of rules, regulations or orders. In particular, the Office defined the framework for financial rules and regulations for application in the colonies. It also handled issues of financial grants and negotiation for colonial loans, and monitored expenditures on welfare grants. The Office executed directives or instructions of the S/S pertaining to his responsibility for the "good government" of the country. In this connection, it is worthwhile noting briefly the relevant functions of the Secretary of State, namely,

i, to determine colonial policy,

ii, to appoint the governor and his senior staff,

iii, to monitor the administration by the appointed governor,

iv, to review legislation passed in the colony, and

v, to coordinate matters affecting both the colony and U.K. government departments.

His responsibilities necessitated continuous correspondence, receipt and scrutiny of regular colonial returns, legislation and reports, resulting in the creation of vital information sources discussed below.
The Colonial Office acted as the co-ordinating and liaison unit between the British Parliament (through the S/S) and the Governor of Kenya. As noted earlier, the ultimate authority over financial matters relating to Kenya lay with the British government since, for example, the S/S sanctioned estimates of revenue and expenditure while the audited accounts were verified by the Colonial Audit Office in London. The Office also organised meetings and conferences considered essential to foster co-operation in the development of the colonies. Some conference themes were on such matters as finance, defence and research. The conferences were normally attended by representatives of several colonies and recommendations made were taken into consideration in policy formation and decision-making procedures in individual colonies. For example, the Imperial Economic Conferences (IEC) of 1917 and 1923 recommended the establishment of the imperial trade preference and the appointment of the Imperial Economic Committee (IEC report, 1924:122). While the British government accepted these, the effect was felt in Kenya in the marketing of tea, coffee, and sugar under the tariff preference and in her receipts of additional financial assistance for development under the Colonial Development Fund established in 1929. Conference proceedings provide details of papers, deliberations and recommendations. Communication between the colonies and the British government handled through the Colonial Office resulted in documents and administrative records such as annual reports, returns, despatches and correspondence.

Unofficial communication was also received in this office consisting
of petitions or appeals from associations and individuals. From Kenya, petitions and appeals were received from the Africans, Indians and the European settlers pertaining to individual and group interests and rights on matters of political representation, property ownership, incomes, wages, taxation, and of access to public services. Some petitions resulted in motions, questions or debates in the British parliament and sometimes led to the appointment of committees of inquiry.

Finance Department: was set up in the Colonial Office after the second world war to deal with evaluation of financial matters. Previously these matters were a function of The General Department of the Colonial Office. The Colonial Audit Department received and verified Kenya accounts.

c. The Treasury:
was one of the central policy departments of the British government responsible for controlling and managing the entire public revenue and expenditure by government departments. This control and management was also applied over funds expended on colonial affairs including the imperial grants and loans. Indeed several bills were drafted and presented to parliament to guarantee the principal and interest of loans raised by colonial governments such as the 1926 Palestine and East African Loans of £10 million for development of transport facilities. Subsequently an act was passed in the same year giving power to the Treasury to give guarantees to loans issued from this £10 million loan (The act, 1926:141). The Treasury was involved in approving financial policy on salary scales and emoluments for the colonial service, and in defining economic development and its
financing programmes. Its publications such as estimates and accounts indicated areas of financial involvement with Kenya.

d, The Board of Trade:

was, as its name suggests, responsible, among its other functions, for advising on trade matters and for monitoring international trade. It handled commercial relations including treaties and related legislations. Since the late 19th century, the Board of Trade annually issued "Statistical tables relating to British Colonies, possessions and protectorates" (s17). The tables which were prepared in parts were laid before parliament and published as command papers. Statistical data was presented in respect of each country concerning such aspects as public revenue and expenditure, public debt, value, quantities or volumes of imports and exports, and revenue earnings from tariffs. The Board also issued "Statistical Abstracts" (s16) conveying similar information. Although the abstract was issued annually, it covered data for 10 to 15 years. Though not clearly presented for easy reference to specific countries, the abstracts facilitate comparative analysis between countries and regions. They also facilitate an historical approach to finance studies.

e, Crown Agents for Overseas Governments and Administration:

was established in 1833 and charged with the responsibility of financial and supply needs of the colonies, and with the provision of professional, technical, commercial and financial services. It was obliged to account for the expenditure on such supplies charged against loans, grants or any other finances. Colonial governments were likewise instructed to use the services of the Crown Agents and to pay for costs accordingly. Crown Agents published annual
statistical returns regarding the Joint Colonial Fund and other operations, besides the annual reports from which information on individual countries was presented.

f. The Cabinet Office:
handled any crisis in the colonies including development into independence. The office handled matters of regional cooperation (E.A. closer union) and the welfare of the indigenous population in Kenya.

g. The War Office:
and Army departments were concerned with territorial defence, maintenance of forces and financial implications thereof.

h. The Department of Technical Cooperation:
was concerned with technical and financial cooperation involving training and supply of personnel.

All departments discussed above liaised with the Secretary of State for the Colonies on all matters colonial relating to specific areas of operation. Documents emanating from them dealing with matters likely to lead to legislation were presented to parliament through the S/S. Others are discussed under non-parliamentary publications. The importance of their unpublished records is highlighted in the section on Basic Records.

VII.2.2.2 Publications

As the British Parliament consists of the House of Lords and the House
of Commons, publications were traced and examined according to individual Houses but one report of the East African Joint Select Committee is also analysed (E.A.J.S.C, 1931:201). Parliamentary debates and committee reports are discussed separately from the publications of individual Houses.

Similar to the publications of The Kenya Legislative Council, those required by the British government in the conduct of its business are identified in two broad classes, largely based on the origin of the material.

a. Those initiated by and created within parliament, and
b. Those prepared outside parliament and presented to it.

VII.2.2.2.1 Publications created within Parliament

a. House of Commons Publications:

i. House of Commons Votes and Proceedings: are minutes of the work of the House and its standing committees published daily during sessions. In these also is recorded the action to be taken on papers laid. Their coverage is similar to that of the Official Report or Hansard, only that they are verbatim and are concerned with what is done in the House rather than what is said. Information on Kenya is similar to that discussed below under "debates".

ii. Minutes and proceedings of standing committees: were in the later years in the study not published together with the main reports, therefore making the published record in the Votes and Proceedings an invaluable published source.
iii. Journals: published sessionally as the permanent official record of the House activities: based on Votes and Proceedings, therefore their coverage is as discussed above.

iv. Order Papers: contained the agenda and show details of the business of the House including questions, motions and other notices.

All the above together with debates, act papers and committee reports (discussed below) are bound together as Sessional Papers.

b. House of Lords Publications:

i. House of Lords Minutes of Proceedings: records of work done in the House: published in sections comprising of, for example, reports of appeal committees, notices and orders of the day.

ii. Journals: cover similar ground as those of the House of Commons.

c. Parliamentary Debates:

Debates are recorded separately in the Official Reports of the Houses of Commons and Lords. Certain subjects relating to public finance in Kenya were debated in both houses. For instance, the House of Commons debated supplying of a grant to Imperial British East Africa Company on its retirement from the region (13.6.1895); taxation policies and problems (27.7.1925; 14.7.1933) and British government policy on Kenya (25.7.1935). Bills on loans were debated accordingly, for example, East African Protectorate (Loans) Bill (16.3.1914 and 5.8.1914) or Palestine and East African Loans Bill (1.12.1926). Uganda Railway financing was debated on several occasions e.g. on 1.7.1896, 1.8.1896, 9-10.12.1902, 25.2.1924 and 3.3.1924. Commission and committee reports were also debated in the House of Commons, e.g. Moyne's
Commission report on 1.7.1932.

In the House of Lords, reports of commissions were also debated, for example, Ormby-Gore Commission (20.5.1925), Hilton Young Commission on closer union of East Africa (13.3.1929) and two Land Commissions (27.6.1907 and 4.5.1932, respectively). British policy on East Africa was debated on 7.12.1927. The value of debates in a study such as this is learning about the variety of members’ views on important issues affecting foreign countries, the knowledge of which was in some cases quite limited. Subsequent to the debates, action was likely to be taken with respect to the subject of debate.

d, Bills and Acts:

A bill is a draft version of a proposed act of parliament and contains the text of a piece of legislation. It passes through the Houses of parliament in three readings. Amendments if any are reflected in the various versions of the bill. The bills are published with amendments where applicable at the various stages. An explanatory note is issued when the bill is first published and to facilitate reference, the serial number assigned to the first issue of the bill is used in all editions. The bills presented to the British Parliament for colonial legislation were mainly seeking authority for The Treasury, the exchequer and the S/S to provide, issue, administer, control and audit finances to the colonies. For example, certain bills sought to create The Colonial Development Fund (Bill no. 9, 1929:179) for advances to finance the development of agriculture and industry, or to establish the Colonial Development and Welfare Vote (Bill no. 1, 1940:278) to further provide funds for general development of the colonies during and after the second world war. Amendment bills were presented as
found appropriate. Kenya drew on such development funds.

Bills also proposed to legislate regulation of financial procedures and practices in the colonies including codes of conduct and terms and conditions of the colonial civil service. Each colony was therefore guided by these rules and regulations. For example, Bill no. 139 of 1911 sought to “consolidate and amend the law relating to the payment of pensions to colonial governors.” Such a legislation received wide attention and application. Similarly, the 1911 Finance Bill (1911:31) described financial procedures and practices which were subsequently adhered to in the colonies. Several bills identified for this study concerned “colonial loans” in respect of which acts were passed and subsequently amended from time to time. The Palestine and East African Loans Act (1926:141) applied to Kenya if and when Kenya government availed itself for loans provided in this act. Earlier, the East African Protectorates (loans) bill no.122, 1914:71) sought to “authorize certain loans to the protectorates of British East Africa, Nyasaland and Uganda” for improvement of communications and track facilities. The Colonial Stocks Act (1877:1) was amended (1900, 1934) in order to apply to stocks issued in the colonies forming part of the public debt. Bill no. 6 (1948:336) sought to repeal the earlier Acts.

A number of bills and subsequent acts was concerned with the construction and maintenance of the Uganda Railway which was heavily financed through grants and loans. For example, Bill no. 305 (1896:12) made provision for the construction of the railway. Specific reference was made to the UK Appropriation Act, 1895 regarding authority for the Treasury to provide exclusive expenditure
of £3 million for Uganda railway construction. Bill no. 308 (1902:39) sought to "provide further money for the Uganda Railway." The railway's financial responsibility for most of its early life was borne by Kenya, inevitably affecting the country's public finance management.

Towards the end of the colonial era, concern shifted to matters of politics and constitutional development. The bills of that time reflected these changes. The proposed changes were bound to have financial implications on public finance management. With progress to political independence for many colonies, the face of the colonial civil service was changing. The Overseas Service Bill no. 43 (1960:511) sought to "authorize the Secretary of State to contribute to the expenses incurred in connection with employment of persons in the public service of overseas territory or in respect of compensation paid to persons who are or have been employed in those services". Accompanying this bill were the explanatory and financial memoranda. Those costs involved on account of change of conditions of service arising from constitutional development in a particular country included inducements such as education allowances, passages for whole families and compensation if service was terminated. Other bills proposed the setting up of the new institutions in UK to continue promoting co-operation under the changed circumstances. The Department of Technical Co-operation bill (1961:528) to establish this department as the channel for grants in technical assistance programmes was a case in point.

At the end of the colonial era, the attainment of Kenya's political independence also necessitated bill no. 4 (1963:566) to "make
provision for, and in connection with, the attainment by Kenya of fully responsible status within the Commonwealth, including provision for terminating the giving of financial and other assistance to the East African Common Services Organization under The Colonial Development and Welfare Act, 1959."
The acts passed thereof governed the financial relationship between the offices of the British government and of the colonies. It was apparent, however, that the acts passed in the UK to apply to individual countries were few. Specific ordinances were drafted and passed in these countries. As Acts of parliament were the result of enacted bills, their subject coverage was therefore the same as that of the bills passed through parliament and which received the Royal Assent. Acts printed and issued individually were therefore records of laws and gave a true picture of financial legislation in force.

Explanatory memoranda: accompanied certain bills to "explain financial resolution", for example the memoranda (1926:138) and later in 1931 (1931:203) concerning issuing of Palestine and East African Loans. The 1926 financial resolution was to enable the introduction of a bill seeking authority for the UK Treasury to guarantee the principal and interest of loans raised for development by Kenya and other countries in East and Central Africa. Similarly, the memorandum "explaining financial resolution" (1929:176) was intended to enable the introduction of a bill proposing the establishment of the Colonial Development Fund from which colonies could obtain Treasury advances for agricultural and
VII.2.2.2.2 Publications Prepared Outside Parliament:

a. Reports of Individuals, Committees and Commissions of Inquiry Presented to Parliament and issued as Command Papers:

Command papers were defined in the Treasury circular no. 38/21 of 6.9.1921 as the papers "presented to parliament by a minister by Royal command" dealing with matters likely to lead to legislation or regarded as essential to discharging the responsibilities of parliament. This definition excluded some papers such as departmental reports. The circular also stopped evidences and minutes of proceedings of Royal commissioners from being issued together with the main reports in the command paper series. Only reports of inquiry bearing command numbers are considered under this section. The reports identified cover a wide range of subjects such as finance, economic development and constitutions. Committees were appointed with varying terms of reference. In the main, they were constituted to assess existing policies, programmes and practices regarding finance and related matters, and to offer suggestions for changes or modifications. Each committee was charged with a specialized subject of inquiry. Reports of the early commissioners and governors were also issued as command papers. Committee reports often caused other documents to be produced and issued either as parliamentary or non-parliamentary publications. This was done in the process of the British Government acknowledging the committee reports and publishing its reactions to the matters raised therein. Similarly the Kenya
Government responded to these matters implicitly or explicitly. Subsequent publications in the form of despatches, memoranda and white papers are discussed in the appropriate sections. Although it became apparent during the analysis of these materials that some reports of committees concerned with the subject of public finance tend to cover a wider geographical area than Kenya, they were selected because their contents affected or influenced policy decisions and programmes in Kenya. They either cover the larger region of Eastern Africa with Kenya featuring prominently, or they cover the former British colonies in general.

The early reports were concerned with establishing the economic potential of British East Africa. Expeditions inland investigated the successes and failures of the young British administration in collecting taxes to finance itself, and to finance the development of basic infrastructures for facilitating British settlement (Ainsworth, 1905:50). After the first world war, several committees were set up to look into


ii, closer union of East African countries and other regional matters e.g. Hilton Young (1929:177), Wilson (1929:181), East African Joint Select Committee (1931:201) and Raisman (1961:529).

iii, public services and implications on the wage bill and other transfer payments e.g. Committee on leave and passages (1934:235) and on Pensions (1936:255).
Finance and economic development inquiries were concerned with streamlining financial procedures (Moyne, 1932:216); revenue collection through income tax (Interdepartmental committee on income tax... (1921:98); East African Commission (1925:129); Moyne, (1932:216) and customs duties (Kenya tariff committee, 1929:182). The East African Commission (1925:129) also appraised the financial and economic position while the Raisman Committee (1961:529) specifically reviewed the budgetary system. Other committees examined loan proposals and advised on how best to raise such advances (East African Guaranteed Loan Committee, 1926:139). Finance and economic development considerations were also central to discussions on promotion of regional co-operation through the proposals for a closer union of East African countries (Hilton Young, 1929:177; Wilson, 1929:181; Joint Select Committee on Closer Union in East Africa, 1931:201). In these reports, views were expressed on financial implications of a closer union with respect to sharing costs and revenues, and to financial responsibilities for provision of goods and services. Policy on race relations, economic co-operation and raising of standard of living was also considered in appreciation of the need to step up capital financing, to raise more tax revenue without increasing hardships, and to create special funds from which to draw loans and grants for financing related projects. On the eve of Kenya’s Independence, the Raisman Committee (1961:529) worked out an "operations manual" or blue print for East African cooperation, paying particular attention to sources of and manner of disbursement
of finances.

In the 1950's and 1960's committees were set up not only to consider anew the finances and aspects of development, but also to prepare ground for the constitutional change. Reports on a new Kenya constitution (1960:512; 1962:549), the fate of the coastal strip of Kenya (1961:527; 1962:550), revision of administrative boundaries (1962:551), definition of constituencies (1963:562), all dealt in varying depths with financial implications of changes foreseen for revenue and expenditure. Where these implications were not stated, the reports indicated implicitly the future impact on financial policy and commitment.

The reports on Uganda Railway (e.g Roger Gibb, 1932:223) present data on the levels of revenue raised and of expenditure, and the extent of the burden of public debt incurred over the years on account of the railway system development.

b. Annual Reports and Progress Reports of Standing Committees:

Standing committees were set up to mind the affairs of a specific operation or matter. For example, Standing Finance Committees scrutinized annual estimates of revenue and expenditure and in some cases acted as Public Accounts Committees which scrutinized and controlled actual expenditure and accounting of public finance. The affairs of the standing committees based in UK were naturally not limited to Kenya. Their activities were largely "imperial" covering more than one colony. For example, the Colonial Research Committee or the Colonial Development Advisory Committee were engaged respectively in research and development in the wider colonial context. Kenya's financial matters were covered within this context.
The annual reports issued by standing committees described the activities for which the committees were responsible, detailing achievements made and problems encountered in the preceding year. The reports provided information on financial policy, on new endeavours to streamline colonial finance, such as the creation of development funds. The financial data contained in such reports indicated, for instance, the amounts of research or development grant and/or loans Kenya had received in the reported year. Specific projects for which funds were obtained were also indicated. In the financial year 1932/33, the cost of controlling locust invasion and tsetse flies was estimated at £9410. In its 1933 report the Colonial Development Advisory Committee recommended that £6160 of the cost be made available to Kenya as a free capital grant (s18). The 1938/39 report presented a table for East African Guaranteed Loan allocations showing that £1500 loan was advanced for the development of Kenya roads in the tea area. Similarly, the progress report of Colonial Research Committee for 1942/43 (s23) indicated that £2200 was allocated for livestock research in Kenya. The reports offer useful scope for inter-colonial and inter-regional comparisons in the assessment of the financial situation in individual countries such as Kenya.

Progress reports were also issued after surveys or inquiries were conducted under the auspices of standing committees. Some surveys were annual while others were irregular or only carried out as and when a specific problem needed to be solved. For instance, the Uganda Railway Committee issued several reports on the progress of railway construction work. Such progress reports presented accounts of revenue and expenditure. Likewise, the 1949/1950 survey report on
colonial territories" (s20) discussed the US Marshall Aid and its availability in the UK from where colonies could draw on "sterling area dollar pool" for "hard currency" requirements.

Annual reports ceased to be issued as command papers in 1917 (Thurston, 1982) and continued to be issued as Colonial Office non-parliamentary publications for circulation to the public, and to parliament "for information only".

c. Other Documents Bearing Command Numbers:
This category of material is varied and difficult to define particularly because the guidelines in application during the study period were unclear regarding procedures for producing and publishing it. In this category are placed survey reports, despatches, memoranda and correspondence. They deal with specific topics usually not published in other regular forms, but altogether covering an appreciable variety of public finance aspects. They appear to fill a gap created by regular publications or to complement them.

i. Memoranda:
were communicated between the British government and the colonial administration. Memoranda were submitted by the early British administrators of British East Africa to give progress reports. Such memoranda contain descriptions of the state of administration, position with regards to revenue resources, accounts of expenditures and reactions of the indigenous population to foreign interference with resource allocation and means of livelihood. Some memoranda are specific to the Uganda Railway affairs (e.g. 1896:11; 1902:38) issued as explanatory notes for bills, or as progress reports.
A memorandum on the "native policy" in East Africa was submitted to...
the House of Commons by the Secretary of State in 1930 (1930:190) in which he made reference to earlier statements published, for instance, in White Paper (1923) and in the Hilton Young Commission report on Closer Union (1929:177). Financial implications of the "native policy" were centred around taxation and tax revenue. A "native policy" with particular concern for welfare was expected to consider such aspects as

1. tax rates and assessment methods.
2. taxable capacity
3. choice in methods of tax payment
4. adequate share in tax revenue to facilitate expenditure on services beneficial to the tax payers
5. relationship between labour supply and taxation, and
6. "taxation without representation"

This memorandum was aimed at assisting the British government to define its policy on the welfare of the indigenous population in East Africa.

The memorandum on the Progress and Development in the Colonial Empire (1929:180) covered the four-year period between 1924 and 1928. It reported, for instance, the creation in 1927 of the Economic and Financial Adviser to the Secretary of State. The statistical data also presented in the memorandum indicated Kenya's budgetary position with regard to revenue, expenditure, and public debt.

ii, Despatches:

conveyed vital information, for example the despatch from the Secretary of State to colonial governments in 1945 (1945:307) announced that the Colonial Development and Welfare Act of 1940 had
been repealed by the Colonial Development Act of 1945, increasing the vote to £120 million to finance a "new chapter of colonial development" (p.6). The despatch emphasized the need for national development planning in order to ensure maximum profitable exploitation of "all resources" most desirable to lighten the British "burden of war." The despatch included a table of schemes showing allocation of funds by region and country. Kenya was allocated £3.5 million out of the £15.25 million scheduled for the East African region.

In 1956, the governors of Kenya, Uganda and Tanganyika sent despatches to the Secretary of State to convey their reactions to the report of the East African Royal Commission (1955:445). In his despatch, the governor of Kenya expressed general acceptance of the findings of the inquiry and made special reference to reformulation of the financial policy to allow credit and loans to African entrepreneur.

iii. Correspondence:
referring to selected topics was assembled, presented to parliament and issued as command papers. Correspondence treated this way concerned subjects such as the retirement and subsequent cost to the government of the Imperial British East Africa Company (1895:7), Closer Union in East Africa (1932:215), and financial arrangement applicable on the transfer of control of East African forces from the War Office to East African countries (1957:479). Putting relevant correspondence together facilitated study and comprehension of the subject in question.
iv. Miscellaneous documents:

consist of the following:-

1. statements e.g. of British policy on colonies (1927:160)

2. general survey reports e.g.

"Colonial Empire: 1939-1947" (1947:327) on economic and social progress achieved in each country, and

"British territories in East and Central Africa: 1945-50" (1950:365) on political progress and financial devolution after the war.

3. proposals e.g. "Kenya: proposals for a reconstruction of the government" (1954:434) which touched, inter alia, on the effects on financial regulations and procedures.

4. conference proceedings e.g. Imperial Economic Conference (1924:122), Colonial Office Conference (1930:187).

5. statistical publications e.g. "Statistical abstract for several British colonies ..." (s18)).

These were issued as command papers particularly before Treasury's redefinition in 1921. They contain financial data on Kenya in one form or the other and are useful in providing information not easily traced elsewhere.
VII.3 NON-PARLIAMENTARY PUBLICATIONS

Non-parliamentary publications are those official documents produced under government’s authority, dealing with matters not of direct concern to the functioning of parliament or the legislature but of considerable importance to government work (Olle’, 1976). During the period under study, such documents originated from a variety of government departments and statutory organizations. In Kenya they were at first produced in the Commissioner’s offices and later published by the Government Printer, or by a commissioned press. Similarly in the UK they were published by HMSO or by commissioned press.

The following types of materials identified in the present work are discussed separately under the Kenyan and the British imprints.

a, Statutory Instruments: subsidiary or delegated legislation by which parliament confers power to another authority, for example, minister, governor or local authority, or approves written orders, rules and regulations which have the effect of law (Pemberton, 1973). Some are effective only for a short period such as the temporary instruments concerning defence or price-fixing. Statutory instruments identified in the study are comprised of Orders in Council, Proclamations, Rules, Regulations, Letters Patent and Royal Instructions.

b, Reports: a wide range was identified to consist of reports of committees of inquiry and regular reports (annual, quarterly or monthly) of departments or statutory organizations, such as
research reports, statistical reports, trade reports, colonial reports, blue books and returns.

c. Minutes of evidence of committees and commissions

d. Official gazette: a regular and frequent publication not limited by subject and containing legal notices, despatches, contracts and government announcements.

e. Confidential prints: selected correspondence and minutes printed for circulation. They cover chosen topics and subjects to facilitate comprehension.

f. White papers: contain statements of intended legislation.

g. State papers: concern foreign affairs and treaties and agreements signed with foreign governments.

h. Speeches and lectures: besides budget speeches or addresses from the chair delivered to the parliament or the council, these are delivered by government officials to other forums and ordered to be published as official documents.

i. Technical papers: include specialized survey reports.

j. Quick reference materials: are comprised of government monographs, handbooks, guides, manuals, codes of practice, registers, lists, classifications, catalogues, schemes and specifications.

k. Information publications: advisory leaflets, notices, circulars, briefs and bulletins.

l. Periodicals: embracing abstracts, digests, magazines and journals.

m. Case reports: exemplified by tax cases.

Some of these categories are discussed under parliamentary
publications because the overlap is impossible to avoid. Some issues of, for example, annual reports and inquiry reports were presented to the legislature, included with "papers laid" and issued as sessional papers of the Kenya Legislative Council or as command papers of the British Parliament.

Ensuing discussions distinguish between materials published in Kenya from those published in the UK. Not all types of publications listed above have been traced for each country, nor have those traced been equally distributed quantitatively.

VII. 3.1 Kenyan Imprint

The materials identified to bear Kenyan imprint are inclusive of the following:

a, statutory instruments
b, reports
c, departmental papers and proposals
d, the official gazette
e, white papers
f, treaties
g, periodicals
h, manuals, circulars
i, guides, codes, lists
j, handbooks
VII.3.1.1 Statutory Instruments:

Subsidiary legislation were a written law enacted in Kenya during the study period under various ordinances or acts. Some were enacted under applied "imperial" acts such as the Merchant Shipping Act, 1894 (U.K.); and Finance Act, 1894 (U.K.) while others were promulgated under local ordinances and acts. Subsidiary legislation were printed in full to provide information on substance, schedules, and notices of confirmation. Those issued in Kenya were inclusive of proclamations, regulations, orders, rules and government notices. They were made as need arose to deal with as wide variety of subjects as were government functions and concerns. Proclamations, orders, regulations and government notices and their respective amended versions were announced in the Official Gazette and listed in the Blue Books for record to create awareness and to inform. The number of subsidiary legislation governing matters of public finance issued each year varied, increasing progressively as financial systems and procedures became more complex. For example in 1914, less than ten proclamations and notices were issued with reference to Native Hut and Poll tax and payment of school fees. By 1947, twenty-four were published in connexion with customs, cesses and other forms of taxation. In 1949, there were thirty-two government notices on a variety of orders and regulations concerning matters of export control, currency restrictions, excise duty and cesses on hides and skins. Proclamations, notices and orders affected different aspects of public
finance and related administrative procedures; some only announced the appointed date on which a certain Order in Council would come into operation. During the second world war, defence regulations were made by the governor to direct management of agricultural produce. In 1942 Defence Regulations on beans, coffee, hides, butter, oats and barley brought these products under a government controlled marketing systems. They were repealed in 1943 and 1944 by other regulations imposing more restrictions, for example a two-tier procedure for price-fixing (according to races of producers), with particular reference to maize. Similarly, regulations and rules were made in the 1950s to meet the demands of the State of Emergency with regard to special taxation of, villagization for and restricted movement of the Gikuyu people. Regulations were also made to prescribe tax assessment and collection methods, to guide tax exemptions and allowances, to delegate responsibilities or to prescribe prohibitions. For example, regulations were issued to exempt local authorities from paying tax on income from trade or business, otherwise prescribed in the Income Tax Ordinance (1940:280).

Government Notices were published in the Official Gazettee, for instance, to announce the contents of the Royal Instructions and Despatches received by the governor. Also announced in such notices were ministerial appointments. Legal Notices provided the legal backing for certain government programmes. In the 1950s, several legal notices concerned Emergency rules and regulations used by the government to deal with the uprising then. "Financial orders of the Colony and Protectorate of Kenya" (1928, revised 1957) (1928:168) described the codes of practice governing
such financial operations as revenue collection and book-keeping. In 1944, the Inland Revenue Department compiled "The Income Tax Laws of Kenya: 1940/44, with rules and proclamations, cross references and tables of personal allowances and rates of tax as at 30.4.1944" (1944:301). To summarize, statutory instruments, inter alia, confirmed the law, described procedures, issued exemptions and pronounced prohibitions, thus dealing with specific and related matters of public finance.

VII.3.1.2 Reports:

Distinguishing different types of reports is complicated by the definition of their origins and modes of distribution. Compilers of reports were appointed either by the Governor, the S/S, the Colonial Secretary or by the Minister or other Heads of Department, information which was sometimes difficult to find. The appointees were either individuals, staff teams or committees consisting of government officers and/or independent persons from outside the government service. Once compiled, the reports were presented to the person or authority that had made the original request or appointment. Some reports were issued in limited copies while others were made available for a much wider circulation. Although not necessarily requested by the Kenya Legislative Council, and therefore not normally laid before it, most reports were at some stage or other discussed in the Council.

The reports identified in the present work are grouped as reports of inquiry, annual reports and survey reports.
a. Reports of Inquiry:
similar to those discussed under parliamentary publications with respect to their investigative approach but differing in the selected mode of distribution. Nearly twenty out of about one hundred inquiry reports traced in the study are non-parliamentary. One example is cited.

Sir Alfred Woods appointed in 1945 by the Colonial Office carried out a study of the fiscal systems of Kenya, Uganda and Tanganyika. His report (1946:326) provided an historical account of taxation indicating revenue yields over a period of years. He referred to and discussed earlier reports on public finance (Moyne, 1932:216; Pim, 1936:254). Wood’s report presented statistical data and provided bases for inter-territorial dimension in future fiscal considerations. His report however was not laid before any legislative body.

b. Annual reports:
together with others issued more or less frequently were prepared and published by individual government departments or statutory organizations. The nature and pattern of public finance coverage in the annual reports is similar to that discussed under parliamentary publications. The Blue Books (1901/1946:s2) are an exception and it suffices to discuss here this annual report which was not limited to describing the activities of one department. Indeed the Blue Book is in essence a synthesis of other annual reports. Blue Books are largely statistical registers covering wide ranging administrative aspects. They present abstracts of net revenue and expenditure, schedules of fees, taxes, duties and extra-ordinary expenditures. See photocopy of Contents List and Index.
PROTECTORATE
OF
BRITISH EAST AFRICA.
1915-16.

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Source: Blue Books, 1915-16

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Source: Blue Books 1915-16

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Until they ceased publication in 1946, Blue books provided annual compendia of statistical information vital for historical analysis of the evolutionary development of the country's public finance policy and practices. Besides the statistical compendia, all new legislation was also announced. New ordinances, Orders in Council, proclamations, regulations, rules and government notices together with amendments were also listed. For each legislation, details were provided regarding the title, serial number, date and the substance of the legislation. The main aspects of public finance were reported in as far as the official compilers found it appropriate to do so under the guidance of the Colonial Office regulation of 1821 and its subsequent amendments (Hannam, 1981). Blue Books were accompanied with a "Report on the blue books" which highlighted any special features of the annual returns, therefore enhancing the value of this source. Blue Books and the accompanying reports are among the earliest official reports of Kenya to be compiled.

Annual reports of Statutory organizations carry useful information on appropriations-in-aid, annual estimates and accounts - information sometimes not readily available elsewhere in the same detail. Notable statutory organizations in this regard include:-

African Land Development Board (1946/1963);

Council of State (1958/1962)

Development and Reconstruction Authority (1946/1955)

European Agricultural Settlement Board (1948/1960)

Land and Agricultural Bank (1931-1963)

Local Government Loans Authority (1929/1963)
Post Office Savings Bank (1909/1963)–
Transport and Licensing Board (1937/1963)–

See The Bibliography for selected examples of the annual reports.

The Local Authorities too prepared and published annual reports often accompanied with annual estimates and accounts. The financial data published indicated the magnitude of the financial commitments of the individual rural or urban authority. They showed the sources of revenue and described projects and programmes controlled and financed by the local authorities. They specified amounts of funds expected and received from the central government.

c, Survey reports:
mainly prepared within departments. Surveys focused on specific subjects such as

i, public finance in Kenya, 1946/51 (1952:412)

ii, control of public expenditure and revenue in Kenya (1955:428)

iii, relationship between ministries and departments in Kenya (1955:464)

iv, events leading up to the introduction of the exchequer system in 1955 and outline of the general principles of control of public expenditure and revenue in Kenya (1955:447)

v, old age security (1961:525)

Survey reports such as these served as background papers providing analytical information on subjects likely to lead to legislation. For example, the 1955 report on the exchequer system culminated in the enactment of the Exchequer and Audit Ordinance (1955:457)
VII.3.1.3 Departmental papers and Proposals:

either internal working documents or prepared for presentation to higher authorities. The Roads Branch of the Public Works Department compiled a proposal for "Maintenance of bitumen roads: provision of funds." (1950:382) Some £300,000 was required for the year 1951. The same branch also produced "Report and proposed programme for road construction based on the assumption that £2 million is available during the next five years" (1950:383). The funds were expected to be raised through a loan and the proposal presented an allocation scheme for such funds covering the 1951/1955 development period. Similarly, the War Council compiled "The Kenya Emergency report" (1954:442) in which were described emergency operations for the period 1952/54. The effects of the state of Emergency on the economy and the cost to the government were discussed. The government had raised funds from local revenue and supplemented it with a UK parliamentary grant to finance the extra-ordinary expenditure.

VII.3.1.4 Official Gazette (1899/1963) (s5):

one of the earliest official publications in Kenya. Issues were published fortnightly to make announcements on a wide subject scope accommodating public finance aspects such as tax rates and financial statements of policy and legislation. See a photocopy of Contents page.

Although not easy to consult due to the wide coverage, this
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## Supplement No. 96

**Ordnances, 1962**

(Published as a Special Issue on 31st December, 1962)

## Supplement No. 97

**Legislative Supplement**

### Legal Notice No.

- 625—The Kenya (Electoral Provisions) (Registration of Voters) (No. 2) (Amendment) (No. 3) Regulations, 1962
- 626—The Eviction of Tenants (Control) (Tana Area) Ordinance—Order
- 627—The Rent Restriction Ordinance—Extension

(Published as a Special Issue on 31st December, 1962)

## Supplement No. 1

**Legislative Supplement**

### Legal Notice No.

1. 1 and 2—The African District Councils Ordinance, 1950—Additions to Areas
2. 3 and 4—The Local Government (County Councils) Ordinance, 1952—Orders Altering Boundaries
3. 5—The Nairobi Urban District Council (Licensing of Premises and Traders) By-laws, 1962
4. 6—The Nairobi Western Rural District Council (Licensing of Premises and Traders) By-laws, 1962
5. 7—The Land (Regulation of Tides) (No. 8) Order, 1962
6. 8—The Trust Land Ordinance—Addition to Area
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8. 10—The Kisii Municipality (General) (Amendment) By-laws, 1962
9. 11—The Price Control (Sugar) (Amendment) (No. 5) Order, 1962

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publication covers almost the entire study period. It is therefore an invaluable source of factual information particularly on financial legislation.

VII.3.1.5 White Papers:

The government prepared statements of policy often in response to committees’ conclusions and recommendations published in reports of inquiry. Other white papers were in response to public concern over specific issues in the country. White paper no. 1 of 1950 was on "Land utilization and settlement: financial policy of the European Agricultural Settlement Board and amendments to the accepted schemes for European settlement" (1950:386). This Board had been set up in 1948 to deal with European agriculture within the national development programme. The white paper gave a brief review of achievements in this sector and stated an apparent need for a future financial policy. It stated government’s intentions to create a revolving fund, the European Agricultural Settlement Fund, with an initial capital of £1.6 million to finance development. It also gave a description of the plans of and the conditions set for administering this fund. White paper no. 1 of 1957 on "Financial relationships between the Kenya government and African District Councils" (1957:491) defined and designed schemes of allocation of financial responsibilities to the central and local levels of government. The councils were expected to raise revenue from cesses on agricultural products and to receive supplementary grants from Central Government. They were also authorized to raise loans for capital expenditure.
VII.3.1.6 Treaties:

agreements reached between Kenya and other countries, for instance with regards to avoidance of double taxation. In 1952, "Double taxation agreement with the Union of South Africa" (1952:410) was signed and a document subsequently issued in Nairobi. The agreement which enabled avoidance of double taxation took into consideration the provisions of the East African Income Tax (Management) Act, 1952 regarding liability, assessment and collection of income tax.

VII.3.1.7 Guides, Codes and Lists:

present essential and concise information on procedures, standards, conditions and legislation. For example, the terms and conditions in the civil service indicate salaries, allowances and claims for compensation. Import and export lists contain names of products with respective duties charged according to their existing customs regulations.

VII.3.1.8 Administrative manuals, circulars, leaflets, pamphlets and memoranda:

These are documents, usually very brief and precise, issued to widely disseminate some vital administrative information such as the description of methods of carrying out a specific operation. Others make clarifications on specific matters or expressed opinions.
Information in such materials indicated policy or described set requirements. For example, the information pamphlet on "Investment in Kenya" (1963:578) intended to attract foreign investment briefly describe investment policy with particular reference to direct and indirect taxation systems.

VII.3.1.9 Handbooks:

intended for the general reader, they are general in approach and scope. The 1903 "Handbook of East Africa, Uganda and Zanzibar"(s4) sanctioned by H.M. Commissioner to become the East Africa diary was compiled by a committee. At this early period of British administration information was scarce in most subjects, least of all, public finance. The handbook nevertheless, contained reports from the audit and other government departments. It presented concise information annually on revenue and expenditure and on financial regulation. Issues were traced to the 1909 "Red book" (s4), the issue title for that year.

VII.3.1.10 Periodicals:

consist of statistical digests and abstracts (s16). These publications contain tables of statistical data on the various sectors of the economy. The financial data published refer to revenue, expenditure and loans, showing respectively, details of the sources of revenue, funded projects and services and the position of the public debt.
VII.3.1.11 Publications of the East African High Commission:

The types of publications similar to those above are identified (Conover, 1961). Wide ranging subjects are covered, some adopting the regional approach while others focused on member countries. Subjects of particular relevance are salaries and conditions of the civil service, financial and trade statistics, income tax, domestic and national income and output, estimates of geographical income, capital formation, employment and wages. The published information concerning the above subjects undoubtedly influenced public finance policy-making and management in the individual countries. The Statistical Department was set up and administered on an East African basis in 1926. Over the years, the department evolved a working system of data collection and analysis which enabled useful reports on wide ranging subjects to be published. Those relevant to the present study are analysed individually in The Bibliography.

VI.3.3 British Imprint

The main categories of British non-parliamentary publications can be identified as follows.

a, statutory instruments
b, reports
c, evidence and minutes of proceedings
d, conference proceedings
VII.3.3.1 Statutory Instruments:

those issued and printed in UK include Orders in Council, Proclamations, Letters Patent, Royal Instructions and Regulations. In UK the 1946 Statutory Instrument Act\(^1\) repealed the 1893 Rules and Publications Act\(^2\) to enable the statutory instruments to replace rules and orders. Statutory Instruments could be made by the British Sovereign in Council or by a minister of the Crown if he had powers conferred to him to do so. They were amended as found appropriate.

Orders in Council were issued by the British Sovereign on the advice of the Privy Council. They were approved at the Council meetings, and in the absence of the Sovereign, such orders could still be made. In general practice they were issued upon advice of ministers in charge of departments or concerned with a particular subject matter. The minister was responsible to parliament for the contents of the Order because some Orders were initiated to implement a legislation passed in parliament. There were two types of Orders in Council:-

a, an Order in Council issued under the prerogative of the Sovereign, this being original rather than delegated legislation. Prerogative Orders in Council were made in place of laws "for overseas territories"

b, an Order in Council issued under a specific statutory power.

Orders in Council are one instrument by which the Privy Council in the UK using the UK legal system "legally" controlled the colonies.
Orders in Council were designed to prevail over local statutes. Several Orders in Council were issued over the years to regularize important aspects of Kenya's administration on which bases public finance management was carried out. The East African Order in Council was made in 1897 (1897:17) to regularize the setting up of the British administration in this region. It was amended several times later to accommodate changes in policy. The 1906 Order in Council (1906:54) provided for the appointment of a Governor and Commander-in-Chief for the East African Protectorate and for the constitution of the Executive and the Legislative Councils. These three offices handled matters of public finance among their other responsibilities. The Ordinance passed in 1916 (1916:77) enforced section 2 of the 1914 Customs (Exportation Prohibition) Act (70) to ensure that all Kenyan exports were directed to British markets to support British war efforts. The 1920 Annexation Order in Council (1920:92) confirmed the "crown colony" status for Kenya. Orders in Council were also issued in 1926 and 1939 to delimit internal boundaries alienating and apportioning land among the different races living in Kenya. These orders affected the land-based economic activities and the welfare of different races. Limiting economic activities of the indigenous population weighed heavily on their taxable ability.

Of direct concern with taxation was the 1952 Order, the "Double Taxation Relief (Taxes on Income) (Kenya) Order" (1952:403) which authorized relief in relation to income tax laws of Kenya (S.I. 1952, no. 1214). Similarly, "Borrowing and securities: the Colonial Stock (EACSO) Order in Council (S.I.1961 no. 2319)" (1961:539) referred to the provisions of the Colonial Stocks Acts of 1877, 1892(b) (1) and
1948 (1) which affected the stock forming part of public debt of the
East African countries.

Other Orders in Council were made to legalize constitutional changes
leading towards the political independence for Kenya. The Kenya
in 1960 by Kenya (Constitution) (Amendment no. 2) Order in Council
(S.I. 2201 (1960:490), repealed the series of Royal Instructions,
Letters Patent and Orders in Council governing different parts of the
1954 constitution. It equalized African and European elected
representation in the Council but retained the ultimate "imperial"
control on legislature and administrative matters. It set up the
Council of State to protect minority communities and to advise and
supervise legislation. By legislation, the Council of Ministers was
created and the Executive Council abolished.

The Order in Council published in 1963 concerned the independence
constitution, i.e. Kenya Order in Council (S.I. E.A. 791) (1963:565)
This revoked all other orders except the Kenya (Constitution) Order in
Council (1958:490) and also retained "the power of H.M. in Council to
make laws for the peace, order and good government of Kenya" (Sect. 12
p.7). In schedule 2 were 14 chapters on the Constitution. Chapter 7
was on Finance and covered financial procedures of central government,
regional assemblies and the financial relations between the centre and
the regions. The "Kenya (Compensation and retiring benefits) Order in
Council (S.I. 1963, no.1969)" (1963:563) made provision for the
compensation and retiring benefits paid to British officers serving in
the public service of Kenya after independence. It distinguished
qualifications for the limited and for the general compensation
schemes.
Subsequent to such orders as above, proclamations, government notices, regulations and rules were issued in Kenya to deal with specific public finance matters. Letters Patent and Royal Instructions were also made by the British government on matters raised in the Orders in Council.

i, Proclamations:

official notices given to the public and issued under certain orders and acts. For example, Proclamation no. 37, 1915 was issued under the Customs (War powers) Ordinance no.6 (1916:77) to specify raw cotton, metal working machinery, and other products as prohibited exports elsewhere except to "British Possessions". A further proclamation prohibited exports from East Africa to other European countries. Such prohibitions restricted export markets and subsequently affected the revenue-earning capacity and public expenditure patterns of the country.

ii, Letters Patent:

written instruments issued by the British Sovereign granting persons or institutions the right to perform acts or enjoy special privileges. In England these are fixed with the Great Seal of UK which was left open or patent for ready evidence of the authority of the grant. In respect for Kenya, Letters patent are issued for example, under the 1919 Order in Council (1919:88), to provide for the election and nomination of Legislative Council membership. Respective responsibilities of the Council were specified including the fundamental ones discussed earlier in relation to public finance. Letters patent was also passed on 11.9.1920 under the
Order in Council (1920:92) to authorize the governor to represent
the British Sovereign in the newly annexed Kenya Colony as the
Governor and Commander in Chief. It also redefined duties and
powers of the governor and described the oaths to be taken by him.
Later in 1948, the Letters patent of 27.4.1948 revoked certain
clauses of the 1920 Letters patent (1920:92), for example,
redefining the governor's working relations with the Legislative
Council and authorizing him to assent to all bills on behalf of His
Majesty.

iii, Royal Instructions:

passed under the Royal Sign Manual and Signet reciting the
legislation in force. Instructions passed in 1906 under the Order
in Council (1906:54) described various administrative procedures
including the compilation of the "annual book of returns" or the
Blue Book stressing attention to the condition of the protectorate
with respect to revenue, expenditure, pensions, imports and exports
(p.15). Instructions issued on 4.9.1919 under the Order in Council
(1919:88) described the bills to which the governor should not give
assent, including, inter alia,

1, "any bill whereby any grant of land or money or other donations
or gratuity may be made to himself..."

2, "any bill affecting currency of the protectorate or relating to
the issue of bank notes..."

3, "any bill whereby increase or diminution may be made in the
number, salary or allowances of the public officers...(or)

4, "any bill improving differential duties ...

unless the governor shall have previously obtained our instruction
upon such bill through one of our Principal Secretaries of State"
(p.16).
Royal Instructions dated 29.3.1934 recited the Letters patent of
11.9.1920 (1920:92) to add further instructions. The duties of the
governor were redefined yet again. He was directed to issue
instructions, for instance, to restate the functions of and streamline
the procedures of the work of the Executive Council (sections XVIV to
XLII). Royal Instructions of 1935 changed the life of the Legislative
Council from three to four years. In 1948, the Royal Instructions
(Additional) dated 27.4.1948 were issued under the 1948 Order in
Council to direct working relations between the governor and the
Legislative Council.

iv, Regulations:
the prescribed rules or orders were mainly referred to as Queen's,
King's or Colonial Office regulations. "The Fees and Royalties
Regulations" (1899:22) were prescribed under the East African Order in
Council of 1897 (1897:17) to specify payments in respect for gates and
re-exports. The Queen's Regulations dated 11.7.1903 (1903:45) set
transit fees while those of 13.9.1899 (1899:22) had previously set
warehouse fees. Both were also issued under the 1897 Order in Council
(1897:17). The above were aimed at providing ways of raising some
revenue and of controlling trade. By 1901, revenue receipts were
still too inadequate to support administration and Regulation no. 18
(1901:32) levied a hut tax of two rupees per African-occupied hut.
Similar regulations were issued later based in amended versions of the
1897 Order in Council (1897:17) in order to expand sources of revenue.
Other regulations were pertaining to different administrative
procedures such as the manner of distribution of the Blue Books to offices in Kenya and the UK.

VII.3.3.2 Reports

VII.3.3.2.1 Annual Reports:
were published by different government departments and agencies.
Annual Colonial Reports (s19) on Kenya were published until 1962, the last year before political independence was attained. They were published under a variety of titles each reflecting the official title of reference to the country at the particular period. See Main entry notes in The Bibliography. The reports were published as parliamentary command papers until 1917 after which date they continued to be identified only with the Colonial Office publications series number.

While the Annual Colonial Reports cover wide ranging aspects, each issue contains a substantive section or chapter on finance. Financial data are presented with respect to such subjects as revenue, expenditure, public debt, country’s assets and liabilities. Besides presenting the statistical data, comments on the financial position are offered explaining variations from the previous year and forecasting future trends and prospects. Reference is made to changes in financial policy, reactions to reports of financial reviews, new legislation and any other factors pertinent to public finance. Some issues contain summaries of departmental reports which highlight such information as cost of services or revenues derived from services rendered. Annual Colonial reports cover almost the entire period of
British colonial administration in Kenya. They are a quick reference source of data on public finance information facilitating a historical approach to the study of the subject.

Other annual reports of government departments and statutory bodies present information similar in scope to those discussed in the parliamentary section of the present work.

VII.3.3.2.2 Reports of Inquiry:
The Colonial Office, the Foreign Office or the S/S appointed individuals, commissions or committees to conduct inquiries into some specific matter. For example, Sir Alan Pim's one-man commission was appointed by the Colonial Office after the great economic depression "to inquire into and report on the financial position and system of taxation in Kenya". His report was published in 1936 in the Colonial Publications series no. 116 (1936:254). Pim's report was instrumental in bringing about changes in Kenya's financial system, particularly as regarded administrative reorganization and introduction of graduated taxation on income in the 1940s.

In 1948, the Commission on the civil services of Kenya, Tanganyika, Uganda and Zanzibar, under the chairmanship of Sir Maurice Holmes submitted the report of its findings to the S/S (1948:332). The commission inquired into and reported on the structure, remuneration and superannuation arrangements of the civil services in these countries. For Kenya, a general review of pensions, salaries and cost of living allowances was carried out. A new structure was recommended having taken into consideration the country's financial resources and its ability to sustain a structure which required a clearer definition.
and allocation of financial responsibilities. Levels of remuneration and superannuation were raised while maintaining the racial and sex stratification. The recommended changes implied a heavier financial commitment with regards to administrative costs. It also implied an increased wage bill for the government.

VII.3.3.2.3 Survey Reports:
Apart from the annual reports already discussed, some departmental publications are reports of studies or surveys conducted with regard to specific subjects or topics. Such reports were compiled by individuals or by an appointed team from the department or commissioned from outside. For example, His Majesty's Trade Commissioner compiled the "Report on the trade and commercial prospects on East Africa" (1938). For Kenya, public finance aspects were considered within the general context of trade promotion, and relevant statistical data was presented with respect to loans, customs tariffs, revenue, expenditure and legislations.

VII.3.3.3 Evidence and Minutes of Proceedings:
These were originally presented to parliament and issued as command papers together with the main reports of royal commissions and committees until this procedure was discontinued (Treasury Circular, 1921). The reports were compiled from the information recorded in minutes of proceedings and in the evidence received. Minutes of proceedings contain details of the activities of the committees and commissions being records of discussions, of opinions expressed by the members including dissensions and the chairman's ruling.
Evidences are records of opinions, statements, proposals and answers made or submitted by those interviewed and those from whom such evidence is solicited. They also are records of unsolicited evidence which may or may not have been considered in the deliberations of the committees and commissions. For example, Volume II of the Joint Select Committee on Closer Union in East Africa (1931:201) consists of Minutes of evidence. The evidence given by the various representatives of the African people of Kenya includes questions, statements and answers relating to taxation, public funds allocated for expenditure on services in the areas reserved for their occupation. Similarly, three volumes of the Report of the Kenya Land Commission (1934:236) consist of evidence submitted largely by the African population detailing their grievances over the loss of their land. Related to this major issue are explanations for unbearable hardships resulting from taxation system, costs of vacating established homes and of resettling in strange environments, all due to continued alienation of land. The Africans also lodged compensation claims for balances unpaid by the War Office in respect for the large number of their people who did not return from the first world war, particularly those engaged in the British campaign against the Germans in East Africa. It is apparent from the minutes that members of the committee were mainly concerned with the cost of redefining boundaries and resettlement, and with an apparent "loss of revenue" from stand premia and rent on land to be incurred if land was returned to the indigenous population.
VII.3.3.4 Conference Proceedings:
Proceedings of conferences organized by government agencies were published as official documents. "Summary of proceedings of the conference of governors of East African dependencies" (s3) convened by the S/S reported deliberations on the themes of the conference, one of which was taxation. Discussions considered the effects the existing taxes, particularly the Native Hut and Poll tax, were having on the African populations experiencing difficulties in raising and making payments. Customs duties on essential foods and items of clothing were also discussed in relation to the pressing needs for revenue, to trade preferences and to actual hardships felt by the consumers of these goods. Other matters considered were related to general financial aspects of revenue, expenditure, loans and public debt. This conference, for example, resolved that loan finances should only be spent on productive programmes in order to hasten economic development in the region. Proceedings such as the above contained information applicable in fiscal considerations.

VII.3.3.5 Confidential Prints:
The Colonial Office prepared a series of confidential prints on colonial affairs some of which had some bearing on Kenya. To facilitate reference, confidential prints brought together otherwise unpublished material such as correspondence, papers and memoranda and other existing official records of information relating to a select topic. In this study, they are considered suitably analysed under Basic Records. See section VII.4.2.
VII.3.3.6 Treaties:
published as records of inter-governmental agreements on certain
issues such as avoidance of double taxation and other areas of
cooperation. The Department of Technical Cooperation published
"Service with overseas governments: agreement between the government
of the United Kingdom of Great Britain and Northern Ireland and the
government of Kenya" (1961:532). This agreement was concerned with
the Overseas Service Aid Scheme under which the Kenya government
accepted to continue with technical cooperation with UK government and
agreed to pay additional emoluments to induce British nationals to
work in post-colonial Kenya. Such payments were to come from local
revenues or loans and from advances raised from foreign sources.

VII.3.3.7 Handbooks:
"A handbook of Kenya Colony (British East Africa) and the Kenya
Protectorate (Protectorate of Zanzibar)" (1920?:90) was prepared by
the Geographical section of the Naval Intelligence Division, Naval
Staff, Admiralty, in the early 1920s. The Handbook gives an account
of this geographical area where naval administration was involved
during the first world war. The general account covers, among other
topics, the financial position regarding revenue and expenditure in
Kenya. Respective discussions consider trade, manufacture, labour
supply and general development in relation to the financial position,
also providing statistical data appropriately.
It is apparent from the above discussions that a very wide variety of non-parliamentary publications is identified. The level of coverage of information on public finance differs, not only from category to category but also between individual documents. Notwithstanding, non-parliamentary publications remain a vital source from which bits of information can be pieced together to complete the picture of policy and practices of public finance in Kenya, covering aspects of revenue, expenditure, public debt, planning, programming and budgeting systems. A selection of individual items are further described in The Bibliography.

VII.4 BASIC RECORDS RESOURCES

VII.4.1 Introduction

Official records are defined as the unpublished informational matter which is non-current, has enduring value and is created by government agencies or departments under the powers conferred to them. Records may be created by persons in their capacity as government officers, agents or employees. Official records are public records once selected for archives. Not all official records produced as above are turned over to public archives repositories; selection for permanent archival preservation is based on the informative and evidential value for administrative, research and other purposes. The material which is the concern of the present study is archival: it covers the period of colonial administration in Kenya which ended over twenty-five years ago. The complementary role of official publications and records has
already been mentioned in the present work but it remains to highlight here those records which are essential for the study of public finance.

In general practice, archival records are arranged for their evidential value on the basis of provenance so that the primary point of reference is the source or place of origin. This approach indeed enhances the understanding of the organizational structure of the government, an essential facet in the study of government functions and records in public finance. The practice undoubtedly facilitates the control of a massive volume of material, but the user who approaches information searches by subject is inevitably left on his own to deal with these large masses irrespective of the proportion of the material containing the specific information required. Efforts to facilitate consultation of Kenya's official records have resulted in the preparation of subject-oriented retrieval aids in the form of broad subject guides and class lists. These are based on the holdings of individual repositories to accompany respective source lists (PRO class lists^{13}; KNA, 1984^{14}). Thurston (1982^{15}) however has prepared a preliminary list based on the major repositories in the UK including the PRO and the British Library. The full version was due for publication in 1989. The problem of generality in bibliographical activities has been discussed at length with regard to official publications. This section therefore is an attempt to introduce depth in subject guiding, albeit only initiatory because of the peripheral nature to the main study of this category of sources.
VII.4.2 Creating Institutions

The main agencies responsible for the creation of official records under discussion are the same ones noted in the earlier sections of this chapter with respect to the production of the official publications. An understanding of their organizational framework and functions is essential in identifying their records. These aspects were also discussed earlier. To recapitulate however, the relevant agencies identified were the administrative departments and advisory bodies of both the colonial and the British governments. The agencies in Kenya included the Legislative and Executive councils, select and standing committees, government departments, statutory boards and organizations. The East African High Commission was also noted for its regional activities in the field of government finance. In the UK, relevant organizations included the Treasury, the Colonial Office, the Foreign Office, the War Office, the Board of Customs and Excise, the Board of Inland Revenue, the Crown Agents for Overseas Governments and Administration, Overseas Development Ministry, Inter-territorial Council for University Grants, Department of Technical Cooperation, the British Parliament, the Cabinet and its select and standing committees.

VII.4.3 Types of Official Records

Official records reflect the scope of functions of governments and their agencies. They reflect the administrative history and the
constitutional development of the creating agencies and thus explain the machinery and policy of governments. Differentiating types of official records helps to trace development of the above aspects. Official records containing information on public finance are the records emanating from and relating to functions of departments and agencies with responsibilities to formulate and/or implement fiscal policy. This study recognizes that both the British government and the colonial administration in Kenya created within their own organizations, valuable records besides publishing documents on the financial affairs of Kenya. Records created in UK were selectively transferred to PRO. Some of those created in Kenya also found their way to UK as originals or as copies, largely according to legislative requirements or administrative practice.

The following categories of official records are identified and are briefly discussed below:

- correspondence, including despatches, memoranda, extracts from printed documents, drafts and notes
- confidential print
- administrative reports
- minutes of proceedings
- evidence to commissions

VII.4.3.1 Correspondence:

In the earlier discussions on parliamentary publications, it was noted that on occasions, official correspondence was laid before the British Parliament and subsequently issued as command papers. Such correspondence consisted of an assembly of individual items relating
to a particular subject of interest. These were not the Confidential Print discussed below. Official correspondence was comprised of internal and external correspondence of the government agencies concerning matters of public finance in Kenya. Such correspondence was referred to under different terms, for example, the Colonial Office used the term "original correspondence" while the Foreign Office used "general correspondence." These terms were adopted for classification of the deposited material in the PRO. An examination of the correspondence in the PRO reveals that besides the private papers, individual files fall naturally into broad groups of origin identified with the creating agency. Within each group, the correspondence is divided into classes consisting of as many subject files or volumes as the quantity of materials requires. In the PRO, the files are referred to as "pieces".

Correspondence appears in a variety of forms such as letters, memoranda, despatches, telegrams, drafts, and office notes of responses to or actions to be taken on a particular communication. A letter may contain enclosures of copies of other related correspondence or extracts from printed documents or indeed copies of complete documents such as ordinances, committee reports or memoranda.

A file may consist of several items of communication. Each individual set of pages, sometimes simply the front and back of a sheet, is a folio numbered separately within the file. In the file the minute sheets put on the left or the right of a folio according to respective departmental practice, contain internal comments and discussions that precede decision-making in a specific case or matter.
Correspondence containing primary information on aspects of public finance provides the base for policy formulation, implementation and evaluation. This source also provides information on internal opinions: it contains evidence of the extent of observance of legislation and regulations.

The Colonial Office Original Correspondence is a vital source of information. Its coverage is extensive. To illustrate, a brief survey of the CO 533 group in the PRO revealed that there are about thirty files on finance covering only a four-year period between 1927/28 and 1931. In the files, several subjects are dealt with. The sample below demonstrates the wide-ranging aspects of public finance covered.
<table>
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<td>legislation of pensions for European officers serving in Kenya</td>
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<td>370/21</td>
<td>1927</td>
<td>stamp duty ordinance</td>
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<td>371/9</td>
<td>1927</td>
<td>salaries of European teachers</td>
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<td>customs duty refund on consular requisites</td>
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<td>1927/28</td>
<td>general loan position of the colony</td>
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<td>373/8</td>
<td>1927/28</td>
<td>revision of rail tariff of dues and charges</td>
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<tr>
<td>374/4</td>
<td>1927/8</td>
<td>compensation claims</td>
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<td>377/2</td>
<td>1928</td>
<td>financing agricultural resources</td>
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<td>376/7</td>
<td>1928/9</td>
<td>financing loan construction of rail branches</td>
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<tr>
<td>377/14</td>
<td>1928/30</td>
<td>railway stores reserve fund</td>
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<tr>
<td>378/18</td>
<td>1928</td>
<td>establishment of the Audit department</td>
</tr>
<tr>
<td>378-23</td>
<td>1928</td>
<td>payment of travelling allowances</td>
</tr>
<tr>
<td>379/1</td>
<td>1928</td>
<td>supplementary estimates, 1926</td>
</tr>
<tr>
<td>380/1</td>
<td>1928</td>
<td>taxation in the Northern Frontier District</td>
</tr>
<tr>
<td>381/8</td>
<td>1928</td>
<td>annual abstract of accounts 1926-1929</td>
</tr>
<tr>
<td>381/13</td>
<td>1928</td>
<td>draft estimates of revenue and expenditure of Kenya Uganda railway, 1927-1929</td>
</tr>
<tr>
<td>382/3</td>
<td>1928/29</td>
<td>Local Government (Rating) Ordinance</td>
</tr>
<tr>
<td>384/3</td>
<td>1929/30</td>
<td>Loan position of the government of Kenya and transport administration</td>
</tr>
<tr>
<td>384/4</td>
<td>1929/30</td>
<td>Specific Loan (Amendment) Ordinance</td>
</tr>
<tr>
<td>414/8</td>
<td>1931</td>
<td>Proportionate taxation (direct and indirect): incidence of taxation</td>
</tr>
<tr>
<td>415/3</td>
<td>1931</td>
<td>Proposed economy measures and legislation for increased revenue: proposed income tax on government officials.</td>
</tr>
</tbody>
</table>
An analysis of some samples shows the different types of records that may make up a correspondence file.

CO 533/414/8 (1931) consists of the following documents on government revenue:

i, memorandum by the East African Statistical Research Department with tables based on indirect and direct tax returns for 1925-1927

ii, despatches between the Governor and the S/S on taxation,

iii, settlers' memoranda to the sitting Joint Select Committee on Closer Union in East Africa about proportionate taxation among the racial groups,

iv, responses to these memoranda from the Governor and from the S/S, and

v, comments made in the Colonial Office.

The Governor seemed to accept the suggestion to institute separate budgets for the different races to ensure an increased share of tax proceeds for the Africans. However, the Colonial Office opposed it stressing that "all Kenya's resources should be available for keeping the machinery of government going and must be so available for the service of loans raised on security of those resources" (notes dated 15.7.31).

CO 533/415/3 (1931) on revenue proposals contains

i, personal and confidential correspondence between the Governor, the S/S and the Colonial Office,
ii, preliminary drafts of bills. These were intended to amend or introduce new measures to increase revenue through levies or taxation on salaries and raise rates of customs duty, while ensuring legislative uniformity in the three countries in the region.

Correspondence on the public debt concerns raising new loans, determining the appropriate sources and/or accounting for expenditure of specific loans. Correspondence consists of copies of applications for loans with detailed descriptions of projects and respective loan requirements. Two samples are examined.

CO 533/415/5 (1931/32) on "Cash shortage: approval of temporary borrowing from reserve loan funds" contains reviews of the financial situation justifying the use of loan funds and miscellaneous deposits as opposed to using an overdraft raised externally or internally.

CO 533/460/6 (1935/6) entitled "Reconstruction of post and telegraph; loan from Colonial Development Fund" specifies amounts of loan funds and describes specific reconstruction jobs requiring to be financed.

On expenditure, there are unique records of estimates at their most rudimentary stages of compilation. These form part of the Governor's communication to the S/S seeking approval to increase or reduce expenditure. Included with them from Kenya are usually the Treasurer's report and recommendations.

CO 533/503/4 (1939) consists of correspondence on estimates for
colonial expenditure during the second world war. There are circular telegrammes from the S/S asking the colonies to raise rates of tax or to introduce new taxation because the "colonial empire" had to bear "their full share of the burden" of war. Additional correspondence on financial policy in Kenya includes a letter of advice to exercise greater scrutiny and supervision of estimates.

Regarding planning, programming and budgeting systems, there is communication between several offices in Kenya and in the UK. This clearly reflects the trend in financial policy formulation influenced by changes in the general economic situation in the UK. Thus, CO 822 (1926-) on the East African region reflects the new policy to develop colonies as regional units. Transport and communications are given priority. Correspondence therefore consists of descriptions of schemes and projects and proposals for financing them. Finance was expected to be raised either by external grants or loans or by local revenue or borrowing.

By 1935 as the depression was ending, the colonial policy moved focus from the region to subjects and restructured the CO accordingly. This continued during and after the second world war until the 1950s when the regional approach was revived.

There are additional groups of files found useful. Within CO 852 on economics are country files on the various economic aspects, for example the production and marketing of commodities. The commodity approach to the Kenya economy required heavy financing
through grants and loans.

CO 1025 on finance contains correspondence on matters of taxation while CO 1029, CO 1034 and CO 1033 consist of subject files on Marketing, Statistics and Supplies, respectively.

The Foreign Office general correspondence groups, FO 83 and FO 2, cover correspondence of the East African Protectorate (1899-1905) before the administration of the region was transferred to the Colonial Office.

VII.4.3.2 Administrative reports:
Departmental reports not published were preserved in the departmental records. Indeed the early ones were compiled and presented to higher authorities in typescript. Their subject coverage even then consisted of departmental activities with highlights on new or proposed developments, or any difficulties encountered. They made use of and interpreted statistical material to show the position of revenue raised (if this formed part of the departmental activities), or position of the expenditures incurred. The departments involved in planning, programming and budgeting recorded relevant information.

CO 544 was found to consist of reports and papers on the provincial and departmental administration. As pointed out earlier, annual reports were the subject of the microfilming project supported by Syracuse University in 1967, an exercise which facilitated their evaluation and organization in Kenya.
VII.4.3.3 Confidential Print:
The Foreign Office and the Colonial Office prepared series of confidential print on foreign and colonial affairs respectively. The confidential print largely consist of selected material marked "confidential", "of restricted circulation" or "secret" such as correspondence, reports or extracts thereof, accounts of loans or colonial revenue and expenditure, minutes, conference proceedings, papers and memoranda. Selection ensured that essential documents about a specific subject were grouped together to facilitate circulation and the mastering of the subject without having to search the annual correspondence and/or other official records. The Confidential print was so called because the contents were actually printed and numbered consecutively, including the enclosures. In limited situations, copies of the typescript were inserted.
The Foreign Office confidential print covers effectively the early period of British presence in the then East African Protectorate between 1895 and 1905. In the PRO these are part of the class FO 403 which comprises 482 volumes on Africa for the period 1834-1957. The FO confidential print consists of communication between the office and individuals such as the consuls overseeing the early administration of the protectorate (e.g. Hardinge), or organizations which handled the public finance matters of the protectorate such as the Treasury, the Crown agents and the India Office.
The administrative matters covered were concerned with formulation and observance of public finance regulations or instructions, fixing of rates on certain payments such as tolls on caravan porters, imposition and collection of import duty as well as the accounting of "imperial"
grants. For example in FO 403/204, "East African further correspondence" for January to March 1895 included "Instructions for the preparation of colonial estimates" (no. 15, p. 13). These instructions were aimed at guiding and standardizing the said activity which was so vital to fiscal planning and control.

Apart from the counsuls’ administrative reports, the other main inclusion in the FO confidential print was correspondence on the construction of the Uganda Railway which was undoubtedly a major concern in the protectorate’s public finance matters at this time. The records contain information on the procedures and practices of railway administration, on loan and other revenue accounts, orders of materials and financial commitments thereof, status of requisitions, estimates of costs of railway equipment, staff salaries and other allowances.

Colonial Office confidential print referred to as "papers printed for the use of the Colonial Office" (reference in the title of the list covering 1920-1934) has a much wider coverage in terms of subject scope and time span with respect to Kenya, if only because the office handled more complex colonial matters and for a much longer period. In the PRO, this category of records falls in the groups CO 601 and CO 879 (190 volumes) covering Africa between 1848 and 1961. Examples are cited to demonstrate the aspects discussed above. Besides the confidential print specific to Kenya are other CO prints adopting a regional approach to cover the East African region. For instance, the "Constitution of Kenya and federation of the East African dependencies: memoranda by Sir F. Lugard (dated) May 15, 1927" (Africa
no. 1112) cover Kenyan affairs within the East African context.

Similar prints are comprised of such subjects as salaries, pensions (Africa no. 1158, 1934:38; no. 1168, 1933:44; closer union in East Africa (Africa no. 1115, 1927; no. 1116, 1927 and financial estimates (Africa no. 1089, 1921:22; and no. 1108, 1927). The number of prints appear to have decreased with time and were discontinued altogether in the 1950s.

Naturally the Colonial Office confidential print cover all colonial matters, some focusing on individual colonies. A few that are general in geographical coverage are obviously for application in all or more than one of the colonies. For example in the CO 879 group, Africa no. 1175 consists of the proceedings of the Africa Conference "being a conference of delegates from the Legislative Councils of British colonies and protectorates" held at Lancaster House in 1948. Africa no. 1191 consists of the proceedings of the East African Conference ... held in Entebbe in 1957. Similarly, Africa no. 1203 covers proceedings of the East African conference held at the Colonial Office in 1961. The three prints were issued labelled "secret" and "not for publication". They cover matters of finance, defence, political and social development in the colonies, and refer to papers and reports of inquiry committees and commissions. Conference papers are reproduced in full.

Below are examples of the prints of relevance to Kenya.

The "Colonial governors' pensions: memoranda and acts" (Misc. no. 434, 1932) dealt with payments of pensions to colonial governors bearing in
mind that the governors were prohibited from making decisions affecting any form of payments to themselves (Royal Instructions, 4.9.1919). The "Colonial government financial organization" (Misc. no. 470, 1936) contains notes and writings on management and organization of public finance systems in the colonies. Additional topics covered in the confidential print are audit and customs services (Misc. no. 490), development and welfare schemes (Misc. no. 552, 1954) and procedures for workmen's compensation (Misc. no. 427, 1930:33). The subjects thus covered were taken into consideration in Kenya's financial matters.

VII.4.3.4 Evidence and Minutes of Proceedings:
The evidence and minutes of proceedings of certain commissions such as the Kenya Land Commission, were published as parliamentary (some as command papers) or non-parliamentary publications and are discussed in the appropriate sections of this chapter. Those not published are discussed here.

VII.4.3.4.1 Minutes of proceedings: contain details of the activities of the committees and commissions being records of discussions and of opinions expressed by the members including dissensions and the chairmen's rulings. Minutes of proceedings of the Whole Committee of the Legislative Council already discussed, were published as "Official Report" (s12) (and other varying titles) while those of the select and standing committees were not. In contrast, those of the Executive Council were issued as "secret" and not published.
Since the Executive Council played a central role in formulating the public finance policies in Kenya for nearly fifty years, its records are selected as an example for examination and discussion. It suffices at this point to give a short history of the Council and to outline its functions in order to show the setting in which the materials in question were created.

The Executive Council:

was an administrative organ in the colonies chaired by the Commissioner or Governor. It was set up in Kenya in 1906 (East African Order in Council (1906:54) at the same time as the Legislative Council after the administration of the East African Protectorate was transferred from the Foreign Office to the Colonial Office. Details of its organizational structure and functions were presented in the Royal Instructions issued under the above Order. The Executive Council was created to perform a variety of government functions acting essentially as an advisory body to the Commissioner on matters of application and execution of enactments, on the conduct of "native affairs" and on all other vital administrative matters.

a, Membership:
The Commissioner hoped to avoid the non-officials having direct executive control. He therefore initially proposed that the Council should be composed of officials only, appointed by himself. The first official membership, comprising a majority of ex-official and official members, consisted of the Treasurer, the Attorney General, the Colonial Secretary, the Commissioner's of the Uganda Railways and of Customs, and the Commissioner and Commander-in-chief as the chairman.
The composition in the first decade was all European.

In response to the settler's demands soon after the council's inauguration, the appointment of "unofficial" or non-official and extraordinary members was provided. The first two of "unofficial" members joined the Council in 1919. The size of membership started with five ex-officials in 1906, rose to seven in 1925 and to eight in 1928. In 1938, there was parity between official and non-official members who by then included four officials and four "unofficials". The "unofficial" members were three Europeans and one Indian and it was not until 1952 that the Africans were allowed direct representation (Additional Royal Instructions, 26.5.38, Government notice 441/1938). During the Council's final years in the 1950s, the membership was still eight. The membership system introduced in 1945 was replaced with a ministerial system provided in the 1954 constitution (Additional Royal Instructions, 13.4.54, Government Notice no. 582/1954). The system established portfolios for members of the Council with direct responsibility to the Governor. This gave a new dimension to the functions of the Council as it was no longer entirely advisory. But in due course the Council of Ministers also newly created (Additional Royal Instructions, 13.4.54) assumed the functions and responsibilities hitherto performed by the Executive Council, thus rendering the latter redundant in these respects. The Council of Ministers ensured that the ministers exercised collective responsibility for decisions on government policy. Behaviour towards financial matters was further regulated by Government notice no. 584/1954.

The Lyttleton constitution (1954) was replaced with the Lennox-Boyd
constitution in 1958 (Kenya (Constitution) Order in Council (S.I. 600) (1958:490). The Order repealed the series of Royal Instructions, Letters Patent and Orders in Council which had embodied different parts of the old constitution. The new constitution doubled the size of the Council of Ministers to 16 maintaining parity of nominated and elected members. The Council of State was also created with the basic aim of protecting minorities in the country. The Executive Council was abolished.

b, Financial responsibilities:
As the Council was also part of the executive arm of the government, its responsibilities were varied. With the Commissioner, later the Governor, as the chairman and the Treasurer always a member, the Council was concerned with financial policy and all aspects of financial regulations, practices and procedures. It was concerned with taxation, tariffs, loans, special funds, estimates of and actual revenue and expenditure. The Council considered beforehand at regular meetings, the bills and other matters to be presented to the Legislative Council.

c, Records:
The Council recorded minutes of its proceedings, retained the original typescript and, twice a year, forwarded two carbon copies to the Colonial Office for information and preservation (Royal Instruction. 29.3.34; Letters Patent, 11.9.1920). A set of these minutes was traced in the PRO and examined accordingly.
Minutes of the Executive Council record the Council's activities and show the pattern of composition of its membership. The Council's performance of its public finance functions and the manner in which it executed its responsibilities in this regard are effectively traced through the minutes. The Council's records in the PRO are arranged by date and one needs to examine each volume to trace public finance information.

VII.4.3.4.2 Evidence:
to the commissions consists of records of opinions, statements, proposals and answers made or submitted by the officials and/or the general public. Records of unsolicited evidence which may or may not have been considered in the deliberations of the committees and commissions are also included. The committees and commissions discussed earlier collected masses of invaluable data presented in this category of sources. The two examples below aim to demonstrate the value and uniqueness of such materials.

PRO CO 533/529/19 Customs Fraud Commission, 1939:
Besides the Commission's report, there are notes, papers and memoranda on the subject of inquiry. Statistical data is presented regarding revenue losses due to customs fraud compared with revenue gains from fines charged for customs evasion. Evidence is recorded from Europeans and Asians expressing opinions on the alleged customs fraud.
Also included are press cuttings, the dissent report of one Asian member of the commission, Government reactions to the commission's report labelled "secret", and comments of the Executive Council. It was apparent that the subject was sensitive to have aroused racial feelings among the Asians, Europeans and the Japanese business communities in Kenya. The government prohibited the publication of the report although it accepted recommendations particularly on staff increases and security of documents.

PRO CO 892 East African Royal Commission, 1953/55:
The following were found in this group.
a. Notes and papers on East Africa, including journal articles
b. Memoranda:
   i. from individuals and societies both in Kenya (of all races) and the UK e.g. the Fabian Society and the Anti-slavery and Aborigines Protection Society.
   ii. from official sources such as the East African Statistical Department and the East African Railways and Harbours

c. Oral evidence, either solicited or unsolicited, was received in Kenya from the general public representing all races. It revealed concern for matters of government finance. There were questions, comments and suggestions with regard to taxation, provision of services and the development activities financed by the government. The coverage of subjects was wide as was the representation of different interest groups.

The above is but a very brief essay on official records to draw
<table>
<thead>
<tr>
<th>CHARACTERISTICS</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>1. DEBATES</strong></td>
<td><strong>COVERAGE</strong></td>
</tr>
<tr>
<td></td>
<td>Broad. Debates on policy</td>
</tr>
<tr>
<td><strong>RELEVANCE</strong></td>
<td>Present systems based on colonial ones with or without modifications. Evolution of priorities: foundations for unequal development.</td>
</tr>
<tr>
<td><strong>RESEARCH POTENTIAL</strong></td>
<td>To understand the social and economic setting; comparative and evolutionary trends at the present and in future.</td>
</tr>
<tr>
<td><strong>QUALITY</strong></td>
<td>Varied. Representatives more racially selected. Quality partially affected by racial biases and partly by level of knowledge and balance of judgement. Inadequate statistics available at the beginning of colonial administration. Executive Council directed policies. Information base for public opinion tinged with racial overtones and group interests.</td>
</tr>
<tr>
<td></td>
<td><strong>2. MOTIONS</strong></td>
</tr>
<tr>
<td><strong>COVERAGE</strong></td>
<td>Broad. Includes Treasurer's financial reports and statements, budget speeches, estimates, development plans.</td>
</tr>
<tr>
<td><strong>RELEVANCE</strong></td>
<td>Evidence of attempt to influence or change policy</td>
</tr>
<tr>
<td><strong>RESEARCH POTENTIAL</strong></td>
<td>Explanation for motivation, intentions and deliberations in financial matters.</td>
</tr>
<tr>
<td><strong>QUALITY</strong></td>
<td>Varied for individual motions. Essential information on individual council members who influenced financial policy</td>
</tr>
<tr>
<td></td>
<td><strong>3. BUDGET SPEECHES</strong></td>
</tr>
<tr>
<td><strong>COVERAGE</strong></td>
<td>Strongest on G.R. leading to finance ordinances. Reference to general financial position. Notes on performance.</td>
</tr>
<tr>
<td><strong>RELEVANCE</strong></td>
<td>Official view.</td>
</tr>
<tr>
<td><strong>RESEARCH POTENTIAL</strong></td>
<td>Comparative assessment and tracing evolutionary development of fiscal policy.</td>
</tr>
<tr>
<td><strong>QUALITY</strong></td>
<td>Official defensiveness. Essential source of socio-political, economic and related technical considerations</td>
</tr>
</tbody>
</table>
4. ADDRESS FROM THE CHAIR

**REMARKS**
Empasis on different subjects when special attention is required. Policy and problems of its implementation

RELEVANCE
Official view.

RESEARCH POTENTIAL
Evolutionary development of policy.

QUALITY
Useful for government policy in defence of colonial policy

5. BILLS, ORDINANCES AND ACTS

**REMARKS**

| COVERAGE | Statutory aspects of public finance. |
| RELEVANCE | Legal source. |
| RESEARCH POTENTIAL | Legal basis for policy and procedures. |
| QUALITY | Unique source for legal framework. |

6. SESSIONAL PAPERS

**REMARKS**

| COVERAGE | Varied depending on subject of choice and terms of reference. |
| RELEVANCE | Varied according to approach, the subject and nature of information. |
| RESEARCH POTENTIAL | As above. |
| QUALITY | Varied. Separate papers assessed in chapter VIII. See also committee reports |

7. COMMITTEE REPORTS

**REMARKS**

| COVERAGE | Variety of subjects; determined by terms of reference. |
| RELEVANCE | Historical perspective: information base for policy decisions and legislations. Data analyses of the time. |
| RESEARCH POTENTIAL | Historical explanation of the present: relationship between outcome of inquiries and objectives, planning and execution of inquiry procedures and committee activities. Source of analysed data. Justification for policies and procedures |
| QUALITY | Varied. Material of varying depths and coverage, especially of interests of all communities affected by the outcome of inquiry or activity of standing committees. |
8. EVIDENCE AND MINUTES OF PROCEEDINGS OF COMMITTEES

REMARKS

COVERAGE
As above.

RELEVANCE
-do-

RESEARCH POTENTIAL
-do-

QUALITY
Valuable for information not published in the reports including that differing from the general consensus of opinion in the committees.

9. ANNUAL REPORTS

COVERAGE
Varied. Determined by functions of reporting organization. Information on government organization and structure, and allocation and execution of financial responsibilities.

RELEVANCE
Describes functional responsibilities of various organizations which have been part of post-colonial government.

RESEARCH POTENTIAL
Comparative and evolutionary studies.

QUALITY
Varied. Some information appears repetitive from year to year.

10. FINANCIAL REPORTS AND STATEMENTS

COVERAGE
Annual. Strongest on government revenue and assessment of general financial position.

RELEVANCE
Official view and statement of policy.

RESEARCH POTENTIAL
Evolutionary study.

QUALITY
Good on official policy. Annual coverage facilitates development and comparative studies.

11. AUDIT REPORT AND ANNUAL ACCOUNTS

COVERAGE
Expenditure pattern and control.

RELEVANCE
Priorities of government spending: effectiveness of expenditure control; bases of post-colonial procedures and practices in application.

RESEARCH POTENTIAL
Historical studies. Comparative studies of expenditure patterns and revenue yields and sources.

QUALITY
Good.
12. **ESTIMATES.**

**COVERAGE**
Data by heads or votes for expenditure and by sources of revenue. Subsequent legislation.

**RELEVANCE**
Statistical proposition for raising revenue and balancing with expenditure.

**RESEARCH POTENTIAL**

**QUALITY**
Basic source.

13. **MEMORANDA, DESPATCHES AND CONFIDENTIAL PRINTS.**

**COVERAGE**
Varied depending on specific matter under scrutiny.

**RELEVANCE**
Bases and justification for policy formulation and legislation.

**RESEARCH POTENTIAL**
Official view on topical or urgent subject matter. Private or public opinion expressed through memoranda.

**QUALITY**
Varied

14. **OFFICIAL RECORDS.**

**COVERAGE**
Varied

**RELEVANCE**
Primary data on which published information is largely based.

**RESEARCH POTENTIAL**
High. In depth data support for studies identified above.

**QUALITY**
Detailed.

15. **STATUTORY INSTRUMENTS.**

**COVERAGE**
Each instrument deals with a particular topic.

**RELEVANCE**
Legal framework.

**RESEARCH POTENTIAL**
To compare and contrast legal framework of policies and practices then and now.

**QUALITY**
Unique source for subsidiary legislation of colonial policy.
<table>
<thead>
<tr>
<th>16. OFFICIAL GAZETTES.</th>
<th>REMARKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>COVERAGE</td>
<td>Announcements of new laws and regulations for fiscal procedures.</td>
</tr>
<tr>
<td>RELEVANCE</td>
<td>Communication of specific fiscal decisions.</td>
</tr>
<tr>
<td>RESEARCH POTENTIAL</td>
<td>One of the earliest records of proclamations, orders, regulations, government notices, offering scope for historical studies</td>
</tr>
<tr>
<td>QUALITY</td>
<td>A consistent official record of events and notices but difficult to consult without cumulative indices. Numerous issues.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>17. TREATIES.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>COVERAGE</td>
<td>Few in number mainly on avoidance of double taxation.</td>
</tr>
<tr>
<td>RELEVANCE</td>
<td>Bilateral cooperation.</td>
</tr>
<tr>
<td>RESEARCH POTENTIAL</td>
<td>In general studies of taxation: manner of partnership.</td>
</tr>
<tr>
<td>QUALITY</td>
<td>Unique source. Legal instrument defining specific issues.</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>18. MANUALS, CIRCULARS, GUIDES, CODES, LISTS.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>COVERAGE</td>
<td>Varied in subject depth and targeted audience.</td>
</tr>
<tr>
<td>RELEVANCE</td>
<td>Historical evidence.</td>
</tr>
<tr>
<td>RESEARCH POTENTIAL</td>
<td>Comparative study of past and present.</td>
</tr>
<tr>
<td>QUALITY</td>
<td>Varied. Sources for methodologies and / or facts</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>19. HANDBOOKS.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>COVERAGE</td>
<td>General overview.</td>
</tr>
<tr>
<td>RELEVANCE</td>
<td>Lacking detail. Secondary source.</td>
</tr>
<tr>
<td>RESEARCH POTENTIAL</td>
<td>For quick reference.</td>
</tr>
<tr>
<td>QUALITY</td>
<td>Patchy.</td>
</tr>
<tr>
<td>Category</td>
<td>Remarks</td>
</tr>
<tr>
<td>---------------------</td>
<td>-----------------------------------------------------------</td>
</tr>
<tr>
<td>COVERAGE</td>
<td>Regular statistical presentation.</td>
</tr>
<tr>
<td>RELEVANCE</td>
<td>Statistical data.</td>
</tr>
<tr>
<td>RESEARCH POTENTIAL</td>
<td>Data analysis for historical and comparative studies.</td>
</tr>
<tr>
<td>QUALITY</td>
<td>Improved with time as data collection methods improved.</td>
</tr>
</tbody>
</table>
attention to the vast wealth of information contained in this resource. The extent of coverage is wide and students of Kenya's public finance policy and practices are well endowed with unique information sources.

Table VII.2 summarizes the various aspects and features observed above with respect to each category of material identified in the study.

VII.5 SUMMARY AND CONCLUSIONS

The study has attempted to explain the working relationship between the colonial government in Kenya as the executive body, and the Legislature, with respect to public finance. The Executive formulated policy and planned implementation while the Legislature authorized these activities. Since the government had the majority in the Legislature until late 1940s, the Executive was able to obtain the required legislative authority for most of its activities. The study further defines the framework within which official publications and official records were originated and explains the types and nature of the circumstances under which documents were created for publication by government agencies. The importance of the unpublished official records for in-depth studies has also been demonstrated. From the findings of the study, one is made aware of the complexity of public finance activity. Furthermore the way in which the nature of documents on the subject is influenced by the organization of government agencies is clearly demonstrated. The work also shows how such agencies interact. Raising of revenue, expenditure planning and
execution have been examined. Mechanisms for checking expenditure so as to minimize wastage efficiently has also been presented. The published information consists largely of outcomes or results, viz. policies and procedures, not the methods, while the unpublished information provides a glimpse into the methods of formulation applied. For example, methods of forecasting for estimates of revenue or expenditure are not described in the published documents, but the original estimates with officers' comments are indicated in the records. Table VII.2 summarizes the parliamentary and non-parliamentary sources of public finance information.

The colonial policy effected changes in the structure of the colonial government, shifted emphasis in the government's financial activities, and reorganized approaches in document creation, organization and distribution. Policies are therefore defined and redefined and the organizational framework structured and restructured to effectively implement these policies.

Subsequent to the points noted above, official sources of information in this subject are therefore not easily identifiable in terms of categories or content. For example, a financial aspect is only implied in a source. Such a source is ordinarily ignored by researchers, underscoring the need for a subject approach to promote utilization.

REFERENCES


6 Treasury circular (1921) op cit.

7 Pemberton, J E. (1973) op cit.


12 Treasury circular (1921) op cit.

13 PRO Class lists


CHAPTER VIII SELECTED ANALYTICAL BIBLIOGRAPHY

VIII.1 INTRODUCTION

This chapter presents

i. a chronological list of official publications by decades, all numbered consecutively. One location each of the publications is listed in appendix 4.

ii. an alphabetical arrangement of the main entries within the year when more than one document is published and a chronological sequence cannot be determined. The main entries are guided by the Anglo-American Cataloguing Rules II (1978).

iii. an alphabetical arrangement of titles where consecutive documents have the same main entry, as is the case for those entered under GB or KCP.

iv. separate sequences for monographic and serial publications. For each document, bibliographical description is as complete as possible with notes highlighting special bibliographical information. Abbreviations used are listed at the beginning of the thesis.

v. an analytical annotation of each document.

vi. a list of codes at the end of the annotation for the major subject areas covered in the document, namely:

GR - Government Revenue
PE - Public Expenditure
PPBS - Planning, Programming and Budgeting Systems
PD - Public Debt
vii. a detailed subject index in the appendix to facilitate cross-referencing.

viii. additional notes specific to serials to precede the serials listing.

VIII.2 MONOGRAPHS AND PAMPHLETS

BEFORE 1900

1

GB. Laws, etc.

Colonial Stocks Act, 1877.—p. 396-403; IN PGS, 1877.—London: Eyre & Spottiswoode, 1877

To amend the law with respect to the transfer of stock forming part of the public debt of any colony and the stamp duty on such transfer. The stock was to be kept, registered and certified in the UK at a fee paid to the Commissioners of Inland Revenue. This law governed loan issues to Kenya during the study period.

Amended: 1892, 1900, 1948 (PD)

2

GB. Laws, etc.

Customs and Inland Revenue Act, cap. 21, 1879.—p. 35-43; IN PGS, 1879.—London: Eyre & Spottiswoode, 1879

To grant certain duties of customs and inland revenue and to amend related laws. Customs legislation in the region under study was later
made under this act. (GR)

3

GB. Laws, etc.

National Debt and Local Loans Act, cap. 16, 1887.— p. 29-41; IN
PGS, 1887.— London: Eyre & Spottiswoode, 1887

To amend law relating to the National Debt and change thereof on the
consolidated fund, and to make further provision respecting local
loans. Loans legislation in the region was later made under this act.
(PD)

4

GB. Laws, etc.

Africa Order in Council, 1889.— p. 259-382; IN SRO vol.3, 1889.—
London: Eyre & Spottiswoode, 1889

Legislated under the authority of the Foreign Jurisdiction acts
(1843-1878), the Order provided for the Secretary of State to
constitute, alter or abolish local jurisdictions over all areas
occupied by the IBEAC, and to assign "a distinctive name or
designation" for use in judicial or official documents (sec.8). The
Order was revised in 1892 (IN SRO, 1892, p. 486-8) to authorize
application of enactments in force in British India with appropriate
modifications.

5

GB. Laws, etc.

Foreign Jurisdiction Act, 1890.— p.286-292; IN PGS, 1890.—
London: Eyre & Spottiswoode, 1890

PAGE 384
Orders in Council to provide for excise of jurisdiction in the East African Protectorate were made under this act which consolidated the Foreign Jurisdiction acts, 1843-1878.

6

GB. Foreign Office.


The survey conducted by Major JRL MacDonald gave a physical description of the area where the railway would be built, proposed alternative routes and methods of construction and provided abstracts of financial estimates for separate sections between Mombasa and the lake in the west. He surveyed the commercial prospects and provided estimates of gross earnings from imports and exports that would be facilitated by the railway. (PE)

7

GB. Foreign Office.

Correspondence respecting retirement of the IBEA Company.- London: HMSO, 1895.- (27p.).- (Africa no. 4 (1895); c.7646)

The document consisted of 26 letters written between Nov. 1894 and April 1895 arranged chronologically. The table of contents summarized each letter giving its specific date and details of the addressee. Each letter reproduced in full presented a progressive report of retirement negotiations. The assets of the Imperial British East Africa Company were assessed at cost price against which the Foreign
Office offer of £250,000 was accepted by the IBEAC shareholders. This constituted the first substantial and direct financial commitment by the British government in respect of the East African Protectorate.

GB. Foreign Office.

Report of the Committee appointed to consider the question of railway communication with Uganda.- London: HMSO, 1895.- 7p.- (Africa no. 8 (1895); c.7833)

Chairman: Percy Anderson.

The committee of five reviewed the possibility of the British government financing the construction of a railway from Mombasa to Lake Victoria, making references to Macdonald’s report (c.7025) (1893:6) and noting particularly his cost estimates. The railway length was estimated at 657 miles. Macdonald’s estimated cost of £67,000 per annum was considered too high to finance, therefore construction specifications were lowered in order to reduce costs to about £50,000 per annum. Subsequently, the railway gauge was reduced from 3.5 to 3 feet while the rail weight was reduced from 50 to 35 lbs. per yard. The committee anticipated that capital expenditure on rolling stock, building and ballasting would progressively rise with an increase in traffic although a corresponding growth of revenue would be expected. The committee recommended that the British Government should give financial support to fund the capital and the recurrent expenditure structured on departmental basis to ensure complete government control and receipt of benefits from railway rates.
and fares. A minority report however recommended construction through contracts working through the Crown Agents and applying the Colonial Stock Act (1877:1). This short report gives insight into the financial considerations for annexing the new territory and indicates how occupation was guided by economic propositions manifested in the construction of the Uganda Railway. This is the earliest design for deficit financing with supplementation from parliamentary grants and prospects for a local revenue yield. (PD)

9

GB. Treaties etc.

Agreement between the Government of Great Britain.... and the IBEAC over East Africa.— London: HMSO, 1895

The Agreement declared the protectorate and legislated an exchange of the sum of £200,000 between the Sultan of Zanzibar and the British government as compensation for IBEAC's assets and previous coastal strip administration. The sum was to be regarded as a loan to the British government on which interest was repayable at 3% besides an annual rent of £11,000. The Agreement also allowed levying of taxes. (GR PE PD)

10

EAP. Laws, etc.

Stamps Regulation no. 7, 1896.— Mombasa: The Commissioner, 1896.— 2p

To regulate paying of stamp duty for conveyancing.

Amendments: 1896 (no. 17)
The memorandum gave a historical account of the steps leading to the publication of the Uganda Railway bill (1896:12). In 1891, HM government organized a survey party to examine and report on the route for a line of railway to connect seaport of Mombasa with Victoria Nyanza. This resulted in a "reconnaissance survey" carried out over nine months under Major McDonald (c.7025) (1893:6) which estimated the total cost of constructing the railway at £2,240,000. In its report (c.7833) (1895:8), the Survey committee reduced the estimated cost to £1,755,000, despite the fact the committee was also stressing the need for a "substantial line." The Secretary of State approved its recommendations and acceded to an increased expense on the railway construction. In the same year, a sum of £20,000 was voted and the Uganda Railway Committee (URC) of four formed. The first 100 mile-line was expected to be completed in 1896 estimated to cost about £520,000. (PE)
The bill which was passed to become the Uganda Railway Act, 1896, was concerned with financing of the construction of Uganda Railway. It referred to the £3 million proposed in the estimates of expenditure submitted by the Secretary of State and authorized in section 2 of the Appropriation Act, 1895 to be issued by the Treasury from the Consolidated Fund. It spelt out details of conditions and terms of raising construction finance through 30-year terminable annuities, repaying it and accounting for its expenditure to the Comptroller and Auditor General, and reaffirming a long-term financial bond between UK and the East African region. (PE PD)

13

GB. Laws, etc.

Uganda Railway Act, Chapter 38, 1896.- p. 348-349; IN PGS. 1896.- London: Eyre & Spottiswoode. 1896

Enactment of Bill no. 305 (1896:12). (PD PE)

14

EAP. Laws etc.

Customs Regulation, no. 22, 1897.- Mombasa: The Commissioner, 1897.- 1p

To regulate the imposition and collection of customs duty on imports and exports.

Repealed: 1899 (no. 17) (GR)
15
EAP. Laws, etc.

Liquor Regulation, no. 13, 1897.- Mombasa: The Commissioner, 1897.- 1p

To regulate the sale of liquor in the Protectorate.
Amendments: 1898 (no. 9)
Repealed: 1902 (no.27)

16
EAP. Laws, etc.

Mombasa Port Regulations, no. 23, 1897.- London: The Commissioner, 1897.- 2p

To provide for charging pilotage fees.
Repealed: 1899, (no. 18) (GR)

17
GB. Laws, etc.

East African Order in Council, no.575, 1897.- p.137-157; IN SRO, 1897.- London: HMSO. 1897

The Order in Council defined the territory and provided for the application of the British and Indian laws in criminal, civil and other matters. Article 45 empowered the Commissioner to legislate Queen's Regulations and make laws on a variety of administrative matters including those "relating to customs, inland revenue,...agriculture, public health...". The Queen's Regulations...
only became law if and when allowed by the Secretary of State. (GR)

18
EAP. Laws, etc.

Customs Regulation no. 7, 1898.- Mombasa: The Commissioner, 1898.-
2p

To further regulate the pilotage charges. (GR)
Repealed: 1900 (no. 15) (GR)

19
EAP. Laws, etc.

Roads dues (Ukamba) Regulations no. 21, 1898.- Mombasa: The Commissioner, 1898.- 2p

To impose road dues
Repealed: 1924 (no. 4) (GR)

20
GB. Laws, etc.

The Africa (Acquisition of Lands) Order in Council, no.550. 1898.-
p.381-282; IN SRO, 1898.- London: HMSO, 1898

Made under the Foreign Jurisdiction Act, 1890, the Order vested in the Commissioner and Consul General in trust for HM, all land acquired for public purposes under the Land Acquisition Act of 1894.
Repealed by the E.A. Order in Council, 1902.
EAP. Laws, etc.

Customs Regulation, no. 17, 1899.- p.1-2; IN Official Gazette.- vol. I, no.1 (1899)-

To revise the customs regulation in force and repeal it.
Repealed by ordinance no. 14 of 1910. (GR)

EAP. Laws, etc.

Fees and Royalties Regulations, no 15, 1899.- p. 1-2; IN Official Gazette.- vol. II, no.5 (1900)-

Imposed a variety of fees on such items as use of the cemetery or cattle pound, and royalties on fuel and stone quarrying.

Amendments: 1902 (no.6)
Repealed: 1903 (no. 15) (GR)

EAP. Laws, etc.

Mombasa Port Regulations, no. 18, 1899.- p.3; IN Official Gazette.- vol.II, no.5 (1900)-

Further revision and subsequent repeal of the existing regulation (1897:16)
Repealed: 1922 (no. 31) (GR)
EAP. Laws, etc.

Native Court Fees Rule, no. 9, 1899.- Mombasa: The Commissioner, 1899.- 1p

To regulate fees in the courts set up for the indigenous population.
Repealed: 1924 (no. 4)

25
EAP. Laws, etc.


To provide for the application in the protectorate of Indian laws relating to stamps.
Superseded by no. 8, 1923. (GR)

26
GB. Laws, etc.

A bill to authorize public loans to certain colonies or places, 1899.- London: Eyre & Spottiswoode, 1899.- 3p.- (Bill 294)

The bill aimed at authorizing Treasury to advance loans to the governments of the colonies. The act would allow loans within the meaning of the National Debt and Local Loans Act of 1887. Interest rate was set at not less than 2.75% per annum and the loan repayment period not exceeding 50 years. The authority to raise the loans was vested with the individual colony's legislature but loans would be
issued to the satisfaction of Treasury and the Secretary of State. Charges were to be made on the general revenues and assets of the colony with priority payment being given to the principle of the loan.

For each loan, the manner of payment, interest rates and other terms and conditions were to be specified by Treasury. Although at this time British East Africa was not specified in the schedule, it was soon to be (Bill 122, 1914:70). (PD)

27

GB. Laws, etc.

A bill to provide the advance of colonial loans and issue of guaranteed colonial stock or bonds.—London: Eyre & Spottiswoode. 1899.—3p.—(Bill 98)

The bill proposed conditions under which the colonies could borrow British funds on the basis of the Colonial Stocks Act (CSA), 1877 (amended by the Stamp Act, 1891). It aimed to constitute the Colonial Loans Fund (CLF) and to authorize lending to the colonies out of this fund. The role of the Treasury and the terms and conditions of operating the fund were clearly spelt out. The general legislation later applied to Kenya. (PD)

28

GB. Laws, etc.

Colonial Loans Act, Chapter 36. 1899.—p. 125-127: IN PGS. 1899.—London: Eyre & Spottiswoode, 1899

To authorize public loans to certain colonies and places. See Bill no. 294 (1899:26). (PD)
GB. Laws, etc.


It provided for all Queen's Regulations made under Article 45 & 46 of the EAOC (1897:17) to extend to the "natives", and authorized the Commissioner to fix penalties of up to 1000 rupees for failure to comply with these regulations.

Repealed by the 1902 Order in Council. (GR)

30

GB. Uganda Railway Committee.


Moresworth was appointed by the Uganda Railway Committee to inspect and report on the progress of the railway project. In his review he recounted the official government policy, the object and history of the project and highlighted the special problems arising from physical features, labour availability and the prevalence of lions. He noted that the administration was modelled on the Indian State Railways, thus requiring expertise from India. Observing that the Customs Office at Kilindini Harbour was the principal Customs House of the port for the dhow and rail traffic, he reported some revenue yield from the railway traffic, albeit still much less than the construction cost. The expenditure in 1898 on the completed 225 miles was £1.1 million being incurred at the rate of £4616 per mile.
This progress report extends earlier historical notes, throwing some more light into the financial undertaking and spelling out three main objects of the project, namely,

a. "civilizing influence",
b. opening up of the lake region for trade, and
c. stimulation of trade and development of resources,

but omitting the role of the project in the "international scramble for Africa". (PE)

1900-1909

31
EAP. Laws, etc.

Court Fees Rule, no. 9, 1901.- Mombasa: The Commissioner, 1901.- 1p.

The Regulation published under Article 48 (9) of the 1897 East African Order in Council levied court fees.

Amended: 1901 (no. 17)

Repealed by Ordinance no. 4 of 1924.

(GR)

32
EAP. Laws, etc.

The Hut tax regulation, no. 18 of 1901.- Mombasa: The Commissioner, 1901.- 1p.
Under Article 45 of E.A. Order in Council, 1897 and Article 11 of E.A. Order in Council 1899, the Regulation levied a hut tax on the Africans living in the region. The rate was not to exceed 2 rupees per annum. Amendments: 1902 (no.8);
Repealed: 1903 (no.19) (GR)

GB. Foreign Office.

Correspondence respecting the Uganda Railway.—London: HMSO, 1901.—67p.—(Africa no. 6 (1901): c.670)

The nine letters and memoranda gave a progress account of the construction of the Uganda railway. In one letter (no.1), the Foreign Office appointed Colonel Gracey "to inspect and report certain portions of the railway in order to facilitate opening of these sections to public traffic". In his report (no. 5: p.7-50) Colonel Gracey presented tables of prevailing railway rates and fares and respective revenues. He identified the need to establish a Provident Fund for permanent employees working under the conditions obtaining in India. (The accounts were maintained on the Indian system where all payments were made under the authority of executive officers provided with funds for the purpose). The estimated cost to establish the fund amounted to £5 million. Reactions to Gracey's report are contained in the remaining correspondence, conveniently brought together for a clearer understanding of the subject. (PE)
Provided the definition of "crown lands" as public lands subject to control of HM by agreements and under the Land Acquisition Act, 1894, vested in the Commissioner. The Order also provided for all mines and minerals to be vested in the Commissioner and Consul General. (GR)

Legislated under Article 45 of the East African Order in Council, 1897 and Article 11 of E.A. Order in Council, it fixed a 3 rupee per annum tax on gun ownership.

Amendments: 1903 (no. 14)
Repealed: 1906 (no. 15) (GR)

To set up the fund for all fines levied under provisions of the E.A. Rifles ordinance of 1897.
Repealed: 1902 (no. 29) (PE)

37

EAP. Laws, etc.


Legislated under Article 45 of the East African Order in Council, 1897 and Article 11 of E.A. Order in Council, 1899, fixed pilotage fees. (GR)

38

GB. Foreign Office.

Memoranda relating to the Uganda Railway.- London: HMSO, 1902.- 9d.- maps, tables.- (Africa no. 5 (1902); cd. 1082)

The main memorandum consisted of a progress report on the construction of the Uganda railway. Besides the brief historical review, the report presented tables of the state of works showing public traffic earnings totalling £65,896 in 1900 against a working expenditure of £378,891. In the appendix was the memorandum from the Managing Member of the Uganda Railway Committee comparing the financial estimates of 1899 with those of 1902. The unit cost for 1899 was £8476 and for 1902, £9503. He reckoned that the main cause of change was improved accuracy of statistical data. (PE GR)

39

GB. Laws, etc.

A bill to provide further money for the Uganda Railway.- London: Eyre & Spottiswoode, 1902.- 1p.- (Bill 308)
This bill sought to increase authorized issue under the Uganda Railway Act. 1896 (amended by Uganda Railway Act, 1900) from £4,930,000 to £5,530,000. In effect the bill was a proposal for further amendment to the act. (PD)

40

GB. Laws, etc.


This Order cancelled all previous Orders in Council to consolidate power under the Commissioner "empowered to make ordinances for the administration of justice, the raising of revenue, and generally for the peace, order and good government of all persons therein". It changed the requirement to submit draft legislation to the Secretary of State to submitting only authenticated copies for approval or rejection. Legislation thus accepted was to be known as Ordinance. (GR)

41

GB. Laws, etc.

The Uganda Railway Act, 1902.- London: Eyre & Spottiswoode, 1902.- 1p

Enacting bill no. 308 (1902:39) to provide further money for the Uganda Railway. See also the 1896 act (1896:13).
Application of Indian Laws to Natives Ordinance, no. 2, 1903.-
Mombasa: The Commissioner, 1903.- 1p.

To make provision for all Indian acts, including those concerning
collection and payment of fees, charges or other revenue, to apply
"to extent therein provided"

East African Hut Tax Ordinance, no 19, 1903.- Mombasa: The
Commissioner, 1903.- 2p.

The ordinance repealed the 1901 Hut Tax Regulation no. 18 which
imposed a hut tax on the African population. The Commissioner was
empowerd to impose hut tax not exceeding 3 rupees as he considered
appropriate. Definitions of "hut" and "family" were provided.
Repealed: 1910 (no. 2) (GR)

East African Penalties Ordinance, no 13, 1903.- Mombasa: The
Commissioner, 1903.- 1p.

To provide for punishment for breach of any ordinance with
imprisonment or fine extending to 1000 rupees. (GR)
EAP. Laws, etc.


To provide for fees, tolls and royalties on various products and activities to be fixed as found appropriate.
Repealed: 1961 (no. 30) (GR)

EAP. Laws, etc.


The legislation provided for the imposition and collection of customs duty with respect to specific goods imported or exported. It provided a schedule of goods and respective rates of duty.
Amendments: 1904 (no. 8)
Repealed: 1910 (no. 14) (GR)

EAP. Laws, etc.


To levy fees in matters connected with shipping all paid to the credit of the general revenue.
Repealed: 1930 (no. 51) (GR)

To charge fees on issuing passports.
Repealed: 1961 (no. 30) (GR)

GB. Uganda Railway Committee.

Final report.- London: HMSO, 1904.- 32p.- tables.- (Africa no. 11, 1904; cd.2162)

The report was compiled in two parts. Part one reported progress on the construction recounting the functions and achievements of the Uganda Railway Committee. The total expenditure incurred under the committee had amounted to £5.3 million with support from UK (for professional services and materials), from India (for labour and stores), and from USA (36 locomotives). In 1893, revenue anticipated from railway traffic was estimated at £62,000 per annum but actual receipts for the year 1902-03 were £87,328. The picture therefore was encouraging. The committee was dissolved in September 1903 and railway management under a Manager (appointed by the Secretary of State) incorporated into the general administration of the region. Part two of the report presented the certified revenue and expenditure accounts. (PE GR)
Ainsworth, John

Report on the progress on the Ukamba Province from the date of the Foreign Office taking over charge of the Protectorate, viz. 1.7.1895 to February 1905.- p. 1-35; IN Reports relating to the administration of the East African Protectorate.- London: HMSO, 1905.- 53p.- (Africa no.6; cmd. 2740)

This was the first decennial review of the province covering the period 1895-1904. The historical section highlighted broad changes in revenue and expenditure, noting that "there was no local revenue of any significance collected up to 1900". Subsequently in 1901, the hut tax was imposed on the indigenous population. Revenue statistics were presented for the period 1901-1905 with major sources being identified as hut tax, court fees and vehicle licences. Expenditure was incurred largely on police, the Nairobi municipal services, rents, administration and maintenance of roads. This report anteceded the Blue books (s2) which later annually presented, inter alia, similar financial data for the entire protectorate. (PE GR)

EAP. Laws, etc.


An ordinance made under the provisions of the E.A. Order in Council, 1897, Article 45 and the E.A. Order in Council, 1899, Article 11
concerning the sale of intoxicating liquors and imposing a licence fee of 25 rupees, 10 rupees above the fee authorized by the Native Liquor Regulation of 1900.

Amendments: 1907 (no. 15), 1908 (no. 15)

Repealed: 1907 (no. 15) (GR)

52

EAP. Laws, etc.


"to be read as one with the Transport and re-export regulation, 1900" to determine customs duty liability and subsequent refunds.

Amended: 1906 (no.3) (GR PE)

53

EAP. Laws, etc.


Part IV consists of the Gun tax regulation for gun licence holders (under the Game Regulation, 1900 and 1904). (GR)

54

GB. Laws, etc.


Repealing the 1902 Order, the 1906 Order in Council provided for the appointment of the Governor and Commander-in-Chief to replace the Commissioner, and to provide for the establishment of the Legislative
and the Executive Councils. It redefined the financial powers and functions concomitant with the post. (GR)

55

GB. Colonial Office.


The fifteen papers arranged chronologically over the 1905-1907 period cover a wide range of subjects some of which relate to public finance. The 1905 Land Committee report proposed a government commitment to paying compensation for permanent improvement made by the settlers on the land in order to "stimulate development and capital flow" while the Colonists' Association's letter to the Secretary of State expressed the need for a customs union linking with South Africa in order to do away with the various duties and fees. The Association also opposed "taxation without representation" and denial of opportunity to control public finances. Also included was the communication dated 4.7.1907 from the Secretary of State to the Governor welcoming the increase in both the railway and hut tax receipts and promising to provide grants-in-aid to the Christian missions for technical education for Africans.

These papers are difficult to find elsewhere individually and this publication conveniently brings them together. Although the general scope is wide, specific aspects of public finance dealt with show the nature of the problems the early British administration had to contend with. (GR PE PPBS)
56
EAP. Laws, etc.


To provide for proper notification of amendments to Indian acts applicable to the Protectorate.

57
EAP. Laws, etc.


To set up the fund for non-pensionable "servants" of the railway.
Repealed: 1948 (no. 87) (PE)

58
EAP. Laws, etc.

Township Fees and Conservancy, no. 6, 1908.- Nairobi: GP, 1908.- 2p.

To provide for the payment of conservancy fees in all townships.
Repealed: 1930, no. 63 (GR)

59
EAP. Laws, etc.

To provide for the establishment of municipal councils in certain townships; to provide for financial arrangements including annual budgeting, accounting and auditing, and borrowing to supplement revenue resources.

60

EAP. Laws, etc.


To provide for the establishment and working of a savings bank in connection with the Post Office.

Amendments: 1920 (no. 29)

Repealed: 1936 (no. 29)

1910-1919

61

EAP.


The memorandum issued by Governor E.P.C. Girrouard, described administrative techniques to be applied and the various records to be maintained. The essence of field reports of administrators were to be incorporated into reports of the higher offices, paying particular attention to "native taxation", "native levies" and "native policy" implementation. On "native policy" the governor emphasised the need
to "develop them (Africans) on their own lines and in accordance with their own ideas and customs, purified in so far as is necessary" while also warning that "introduction of so-called civilization when it has denationalizing and demoralizing tendency should be avoided" (p.4); a policy impossible to observe considering that the governor also insisted on more efficient collection of a form of tax quite unfamiliar and unpopular with the taxpayer, the "native hut and poll tax". On record keeping and reporting, the governor expected the sections on revenue and taxation to be thorough and to include details of customs duty on imports and exports.

Girrouard was the first administrator in the region to issue and circulate written instructions designed to regularize aspects of public administration. (GR)

62

EAP. Laws, etc.


This repealed several sections and schedules of the 1904 legislation. The tariff was amended further over the years for two main reasons; to coordinate regional requirements in East Africa and to adjust classification of goods and respective rates as economic circumstances changed.

Amendments: 1912 (nos. 7 & 11), 1915 (nos. 2, 20 & 34), 1921 (nos. 2, 3 & 25), 1922 (nos. 8, 10 & 13), 1923 (no. 18)

Repealed: 1923 (no. 36) (GR)

To "make better provision for the management and regulation of the customs and trade" of the protectorate, guiding appointments, responsibilities and powers of officers, relating to customs.

Amendments: 1915 (no. 4), 1916 (no. 9), 1918 (no. 13), 1921 (no. 45), 1922 (no. 32 & 34)

Repealed: 1926 (no. 25) (Customs Management Ordinance) (GR)


The poll tax was imposed on the African population aged 16 years and over. The ordinance repealed the 1903 hut tax regulation by combining both hut and the new poll tax under one authority. Details about eligibility, rates, penalties and related aspects were presented. The ordinance was amended several times particularly to redefine rates, eligibility and/or collection methods as was considered necessary, for example in 1910 (no. 15), 1911 (no. 5), 1912 (no. 5), 1915 (no. 40), 1920 (no. 17)

Repealed: 1934 (no. 40) (GR)

To "consolidate, amend and add to the law relating to railways."
Amendments: 1911 (no.1), 1919 (no. 16), 1920 (no. 17)
Repealed: 1927 (no. 15) (GR PE PD)

Imperial Loan Ordinance, 1911.- Nairobi: GP, 1911.- 3p

The ordinance was passed to raise a loan in the UK of £250,000 for the development of the railways and harbours. The terms and conditions with regard to repayment of interest and of building a sinking fund, and related factors were set out in the ordinance. This was the first loan raised to supplement local revenue and to minimize dependence on parliamentary grants. (PD)

Native Authority Ordinance no. 22, 1912.- Nairobi: GP, 1912.- 2p

To make provision for powers and duties of "native chiefs, councils and headmen" recognized or appointed by the governor and provide for the enforcement of "Native authority". One of the powers was to
prevent "evasion of any tax or legal duty" (sec. 7 i).

Amendments: 1920 (no. 3), 1924 (no. 14) (to allow "local native funds"
to be established so that "natives (who) form a larger part of the our
population and give the greatest revenue (may) have a voice in their
own affairs") (p. 84), 1928 (no. 16), 1930 (no. 29)

Repealed: 1937 (no. 2) (PPBS)

EAP. Laws, etc.

Non-native Poll Tax Ordinance, no. 19, 1912.- Nairobi: GP, 1912.-

4p.

The ordinance imposed an annual 15 rupees-poll tax on the non-African
male population aged over 18 years. It contained details of rates,
assessment criteria, penalties and related factors. Amendments: 1925
(no. 1), 1929 (no. 4) 1933 (no. 40), 1934 (nos. 1 & 60), 1935

Repealed: 1936 (no. 49) (GR)

EAP. Laws, etc.

Public Works Loan Ordinance, no. 10, 1912.- Nairobi: GP, 1912.-

2p.

To charge the principal and interest of certain advances made to the
government by way of loan upon the general revenues of the
protectorate, with particular reference to the £250,000 loan from
London for railway communications, harbours and for water supply in
Mombasa. See also Imperial Loan Ordinance, 1911 (66). (PD)
To extend and amend as a war expediency, sect. 8 of the Customs and Inland Revenue Act, 1879 on exportation prohibition, to "all articles of every description", and to provide for varying subsidiary legislation as found appropriate.

East African Protectorates (loans); a bill to authorize certain loans to the Protectorates of British East Africa, Nyasaland and Uganda.- London: HMSO, 1914.- 3p.- (Bill no.122)

The bill aimed to provide loan funds for the three British protectorates in Eastern Africa "for the purpose of the improvement on communications, trade facilities, not exceeding £3 million in the whole for all three countries divided as per schedule." The £3 million loan was allocated as follows:-

East African Protectorate £1,855,000
Nyasaland £816,000
Uganda £329,000

The above were referred to as local loans drawn from the Local Loans Fund and bearing interest of not less than 2.75% per annum as fixed by the Treasury and the Secretary of State. An advance would be issued
on the understanding that each protectorate would raise sufficient revenue to meet the charges. Repayment should be completed before 40 years with priority being given to repaying the principle sum. The authority to call for advances and to charge general revenues and assets of the protectorate was conferred with the protectorate's legislature.

Concern was no longer limited to the railway but to communications in general with the greater proportion of the loan funds being allocated to the East African Protectorate. (PD)

72

GB. Laws, etc.

East African Protectorates (Loans) Act cap. 38, 1914.- p.92-93:

IN PGS, 1914.- London: HMSO, 1914

The act sanctioned the raising, appropriating, applying and repayment thereof of loans for public works in the protectorates of British East Africa, Nyasaland and Uganda. It authorized advances under the National Debt and Local Loans Act, 1887, for improvement of communications and trade facilities up to £3 million, BEA receiving £1.855 million of this. (PD)

73

EAP. Laws, etc.

Imperial Loans Ordinance, 1914.- Nairobi: GP, 1914.- 2p

The ordinance authorized raising of a loan in the UK of £375,000 for public works in connection with the railway and port development on Lake Victoria. The terms and conditions with regard to repayment of
interest and of building a sinking fund, and related factors were set out in the ordinance. (PD)

74

EAP. Laws, etc.


To charge the principal and interest of loans upon general revenues of the protectorate, with special reference to £375,000 borrowed for railway and port development.

See also Imperial Loans Ordinance, (1914:73). (PD)

75

EAP. Laws, etc.


To provide relief from fees payable on estates of persons dying from war injuries. (PE GR)

76

EAP. Laws, etc.


The ordinance made provision for borrowing the sum of £1,868,000 from the Imperial Treasury, and the raising, appropriating and applying the loan for public works, with the terms and conditions regarding repayment of interest and of building a sinking fund, and related
factors being set out in the ordinance as provided in the East African Protectorate (Loans) Act of 1914. (PD)

77

EAP. Laws, etc.


To amend the law relating to customs during the war, being "read and construed as one with" the Customs ordinance, 1910 and subsequent amendments.

78

EAP. Laws, etc.


The ordinance authorizing tax on trustee property was amended in 1924 (no.21) to include personal property, and repealed for consolidation in 1926 (no.13)

Other amendments: 1921 (no.18), 1923 (no. 24).

Repealed: 1926 (no. 26) (GR)

79

EAP. Laws, etc.


To provide for the collection, compilation, tabulation and publication of statistical information on public and private sectors of the economy.

Amendments: 1920 (no. 4), 1926 (no. 12)
To provide for annual licences for cattle trading for which fees were to be paid.

Repealed: 1921 (no. 54) (GR)

The committee of ten members was appointed by the Governor to carry out a general review of educational opportunities for European and Indian children living in Kenya and to propose ways of financing the expansion of these opportunities.

The committee noted that the fees being charged were low and proposed that additional funds should be raised from central revenue. To facilitate this, it was recommended that a land tax should be imposed, customs tariff should replace ad valorem duty and the "native" poll tax rate should be raised. Education for Africans was only briefly mentioned but in the proposals it was suggested that revenue from poll tax should benefit the taxpayers proportionately in the provision of services. The minutes of evidence on which the brief report was based were published separately (1919:82). (PE)
The main report of the Education Commission published separately (1919:81) was based on the raw data contained in this 240-page mass of detail. Evidence was submitted by over 100 witnesses who expressed different views on education. The committee had studied the situation in southern Nigeria with particular regard to the bases on which government grants were awarded to religious mission and other schools.

A two-page interim report was also appended to the evidence. (PE GR)

In its terms of reference, the three-man Commission appointed by the Governor was asked to deliberate on special circumstances of the Protectorate that should be considered in financing the implementation of the post-war commercial and industrial policy.

The report was compiled from oral and written evidence submitted by European residents although it was reported that the process of receiving evidence was hampered by military necessities during the war. The commission also relied on statistics found in the administrators' returns which were said to be mere "estimates", and on
official returns of the customs department covering exports only. The financial burden imposed by war and reconstruction was weighing heavily on the local wealth although the revenue had risen from £28,381 in 1896 to £1,368,329 in 1918 and expenditure from £59,593 to £1,490,541 during the same period. Revenue yield from certain sources was analysed as follows: railway (48%), taxation - including hut and poll tax, licenses and excise duty - (24%), and both export and import duties (13%). Tabulated statistical data showed the trend in both revenue and expenditure since annexation.

The Commission recommended

a) less interference in the running of the Protectorate from the Secretary of State except where "imperial" financial help was needed.
b) relaxation of restrictions preventing the Protectorate to raise customs duties
c) imposition of more protective tariffs
d) establishment of the Board of Economic Development and of the Chartered Bank of East Africa. The two were expected to work closely to utilize the £2 million made available for the development of transportation systems in order to enhance increases in product volume for markets in Britain and her allies.
e) establishment of the Federation of East Africa or the Dominion of Middle Africa to cooperate in matters of defence, fiscal policy and research.
f) non-establishment of income taxation.

The report contains valuable information regarding the bases for preferred economic and fiscal policies, the envisaged after-the-war role of the Protectorate in the economic reconstruction of Britain and
the reactions of the European settlers in Kenya towards this role. Though affected by lack of accurate statistical data, the report was the first economic survey in the region and its analysis filled an appreciable gap. (GR PE PD PPBS)

84

EAP. Laws, etc.


The ordinance provided for elective representation as sanctioned by the 1919 East African Order in Council (1919:88).

Amendments: 1924 (no.1), 1933 (no. 56)

85

EAP. Laws, etc.


To provide for the exemption from payment of the tax for those actively engaged in the war.

Repealed: 1934 (no. 40) (GR)

86

EAP. Laws, etc.


To provide for the exclusion of certain Somalis from the definition of "native" for purposes of Native Hut and Poll tax.

Repealed: 1921 (no. 26) (GR)
EAP. Laws, etc.

Traders’ Licensing Ordinance, no. 25, 1919.— Nbi.: GP, 1919.— 6p.

To license trading and to impose half yearly traders’ licence fees.

Amendments: 1924 (no.31), 1932 (no. 1)

Repealed: 1933 (no. 41) (GR)

88

GB. Laws, etc.

East African Order in Council no. 773, 1919.— p.735-736; IN SRO, 1919.— London: HMSO, 1919

The Order, inter alia, regulated the franchise for European residents since the "coloured races outnumbered the white" allowing limited Legislative Council representation for the Africans and the Asians through nominations.

89

GB. Laws, etc.


The instructions were issued to describe six bills which the Governor
could not assent to "in our name". The bills concerned such subjects as payments of monies or grants of land to himself, issue of bank notes or establishment of financial institutions and imposition of differential duties. This and similar instructions defined the powers of the governor over financial matters and indicated the view of the British Government in this regard. (GR PE)

1920-1929

90

GB. Admiralty.

A handbook of Kenya Colony (British East Africa) and the Kenya Protectorate (Protectorate of Zanzibar) /prepared by the Geographical Section of the Naval Intelligence Division, Naval Staff, Admiralty.- London: HMSO, 1920?.- 680p; illus.

This was an account of a geographical unit in which the naval administration had been involved during the first world war, based on data collected then including "valuable information and suggestions" supplied by government officers, settlers and missionaries in the region. Discussions centered on war effects on trade, manufactures and labour, income levels and government revenue. Major revenue sources were identified as hut and poll taxes, customs, royalties, licences, fees, public services, sale and lease of "Crown lands". Procedures and regulations of expenditure were also discussed and a statement of revenue and expenditure for the period 1906-1916 presented. It was estimated that Kenya's contribution towards the war
had amounted to £387,224 while grants from the UK Treasury amounted to £2,843,383 since 1895. In addition, heavy capital expenditure had necessitated borrowing from the UK Treasury mainly for railway development and general public works with principal and interest on such loans being charged against the country’s general revenue and assets or against other loans.

The handbook prepared outside the normal administrative set-up presents a general overview for a clearer understanding of the country’s economy at this time. It presents a useful summary of statistics with evaluative comments on important aspects of public finance. (GR PD PE)

91

GB. Laws, etc.


To authorize application in the protectorate, sec. 20 of the Financial Act, 1894 on death duties. (GR)

92

GB. Laws, etc.


The authority to annexe the area now called Kenya into a colony and “part of dominions of the Crown”, allowed closer ties with UK and application of the Colonial Stocks Acts in launching loans in open London markets. The Order was issued under the British Settlement
The Order was legislated under the Foreign Jurisdiction Acts, 1843-1878 to place the coastal region under the Kenya (Annexation) Order in Council (1920:92) and to provide for its administration. Amendments: 1934, 1948

The Letters patent were published under Kenya (Annexation) Order-in-Council (1920:92) to define the powers and privileges of the Governor vis-a-vis the Executive and the Legislative councils whose appointment procedures were also described. Respective council's financial responsibilities were also defined. The status of the protectorate was changed to that of a colony and the fiscal policy had to adjust accordingly. (PPBS)

To authorize issue of currency notes changing from the rupee to the shilling denomination.


To impose tax on admission to entertainments.

Amendments: 1921 (no. 47)

Repealed: 1922 (no. 28) and reintroduced in 1931 (1931:206), operated until 1949 and reintroduced in 1950 (1950:373) (GR)


Income tax was imposed on the non-African population. The ordinance specified relevant factors to facilitate implementation. It however was rejected and repealed in 1924 (no. 4).

Amendments: 1921 (no. 23 & 59) (GR)
GB. Interdepartmental Committee on Income Tax in the Colonies not Possessing Responsible Governments.


Chairman: G.E.A. Grindle

The seven-member committee was asked to consider income tax laws in the colonies and protectorates and to prepare a Model Income Tax Ordinance for general use, or to recommend a considered policy with regard to such legislation. It was also asked to consider double income tax incidences and to recommend ways of dealing with them. Data were gathered from correspondence in the Colonial Office and by interviewing colonial associations for views of resident and non-resident taxpayers. The committee also reviewed different aspects of income taxation such as assessments, exemptions, individual and company taxes, and tax administration. The Model Income Tax Ordinance presented in the appendix defined these income tax aspects further. As the report was compiled, income tax was introduced in Kenya for the first time (1920:97). This attempt however, failed but subsequent income tax ordinances in Kenya, for example in 1937 (1937:266) undoubtedly consulted this model while she also signed agreements with foreign countries to ensure avoidance of double taxation. (GR)

99

GB. Laws, etc.

Kenya Colony and Protectorate (Boundaries) Order in Council no. 1134, 1921.- p. 260-262; IN SRO, 1921.- London: HMSO, 1921
To define territorial limits of the coastal protectorate and the colony, and to authorize the Governor to divide the area into provinces and districts for administrative purposes.

100

GB. Laws, etc.

Kenya Colony and Protectorate Order in Council, no. 1135, 1921.- p. 475-479; IN SRO, 1921.- London: HMSO, 1921

To consolidate the two 1920 Orders in Council (1920:99 & 101) and to define the responsibilities, including those financial, of the Governor and the courts, repealing all Orders in Council enacted between 1902 and 1919.

102

KCP. Currency Committee.

Currency; report of the committee appointed on 10.2.1921 in accordance with the motion of Legico.- Chairman: H.H.Rushton.- Nairobi: GP, 1921.- 8p.

The large committee of 18 members set out to investigate and report on ways and means of introducing a local currency on sterling basis making the shilling or a coin of similar low denomination, the standard coin. It was decided to make one shilling equal to a hundred cents. Change in currency set lower than sterling affected the sterling value of personal emoluments owing at this point in time to overseas staff in the public service. It affected the value of exports and imports as well as the external debt structure. (PE PD)

To impose tax on imported dangerous petroleum at 32 cents a gallon.
Amendments: 1927 (no. 1)
Repealed: 1928 (no. 27)
The new ordinance was amended in 1930 (no. 57) and also repealed in 1932 (no. 17) followed with amendments in 1933 (no. 8), 1936 (no. 48), 1940 (no. 16), 1941 (no. 18), 1946 (no. 14), 1947 (no. 6), 1952 (no. 64), 1960 (nos. 24 & 66), 1961 (nos. 5 & 15) (GR)


To establish and define the Financial Year, changing it from ending on 31st of March to ending on the 31st of December.
Repealed: 1948 (no. 32)

General Loan and Inscribed Stock Ordinance, no. 17, 1921.- Nairobi: GP, 1921.- 8p.

The ordinance was non-specific but provided for the creation of inscribed stock and declared terms and conditions under which loans may be raised by debentures or inscribed stock.
The ordinance set up this special fund into which was paid monies collected from such sources as rents on lands occupied by the Africans, fines and royalties on fuel. Money was to be drawn from the fund for services in areas occupied by Africans. In 1925, it was further amended to allow the monies formerly paid to this fund to be paid to the Local Native Councils established under the Native Authority Ordinance passed in 1924.

Repealed: 1942 (no. 22) (GR PE)

The ordinance made provision for raising a loan in the UK of £500,000 "for the construction of public works and other purposes" under the General Loan and Inscribed Stock Ordinance (1921-105). Schedules of works and allocations were presented. (PD)

To authorize issue of licences to those trading with stock and to charge licence fees accordingly.
Amendments: 1932 (no. 4) (GR)


To enable Kenya government loans to be treated in UK as Trustee securities, applying to past and future securities created or issued to which the Colonial Stocks Acts applied. (PD)


To provide for granting pensions to widows and children of deceased European public officers. Terms and conditions of contributions, claims and payments were described accordingly.
Amendments: 1922 (no. 5), 1924 (nos. 5 & 8), 1925 (no. 13), 1926 (no. 7), 1927 (nos. 3 & 23), 1928 (no. 29), 1930 (no. 4), 1931 (no. 9), 1932 (no. 4) (GR)
The Economic and Financial Committee was a standing committee which issued reports on a variety of subjects. The first interim report summarized the results of the inquiry into government revenue and expenditure with special regard to incidence of taxation, increase in production of exports and decrease in imports. The report included a historical review of the financial position over the preceding ten years noting that:

a. Expenditure had increased from £557,539 in 1912/3 to £1,900,997 in 1920/21 although by 1921, there was an apparent cash shortage as the high direct taxes imposed after the war were crippling development. Subsequently, the 1923 estimates were showing retrenchment efforts with cuts in military expenditure and deferred implementation of the Hamilton Commission salary recommendations.

b. Public debt amounted to £5 million. Due to uncertainties in the control of the Uganda Railway, its loan burden was resting on Kenya's finances but not on those of Uganda or wholly on the railway earnings.
c. Change in currency had added 50% to sterling value of personal emoluments, thus increasing public expenditure.

To solve the apparent cash crisis the committee recommended further encouragement for development activities through

a. the reduction of the tax burden by repealing the new Income Tax Ordinance (1920)*97, and reducing rates of licences, fees and the Native Hut and Poll Tax.

b. the adjustment of the 1923 estimates to reflect reduction in stamp duty on mortgages and bonds and withdrawal of the land tax.

This was an important post-war review of the financial situation. The country had been declared a colony in 1920, its currency had been changed and an economic depression had set in. The review was to affect future policy decisions by Kenya and British governments. (GR PE)

KCP. Economic and Financial Committee.


Chairman: C.C.Bowring

The second interim report concentrated on the financial position of the Uganda Railway. The committee’s survey of revenue and expenditure revealed large increases on expenditure from £249,253 in 1912/3 to £942,813 in 1922. The expenditure per train per mile and the corresponding expenditure per ton per mile had also increased. Also observed was the rise in the cost in living since 1914. The committee recommended among others, a reduction in expenditure and in the amount of general unallocated stores, a reduction and subsequent
stabilization of railway rates and a search and adoption of the more productive expenditure patterns.

The report tabulated statistical data on railway revenues and expenditure dating back to 1913 largely based on the General Manager's annual reports, thus facilitating historical and comparative studies.

(PE GR)

113

KCP. Education Department.


This guide gave insight into government policy on financing education for Africans. Selection criteria for schools to be financially assisted by government were described and so were the methods of supervision to be applied. Religious or mission schools qualified easily for grants-in-aid which were offered at the rate of £5-10 for a village school and £200 for a technical school. Each assisted school was required to submit annual financial returns showing salaries paid by race, costs of buildings and maintenance, capitation and equipment. They were also required to prepare annual statements of revenue and expenditure. (PE PPBS)

114

KCP. Laws, etc.

Colonial Treasury Bills Ordinance, no. 23, 1922.- Nairobi: GP, 1922.- 2p
Revised in 1948, the ordinance provided for "borrowing money by issue of Treasury bills". When authorized by the Council's resolution, the Governor could request through the Crown Agents to borrow by issue in London of Kenya Government treasury bills, paid out of the general revenues and assets of the colony. (PD)

115

KCP. Laws, etc.


To consolidate and amend customs tariffs, providing schedules of imported goods and respective duties.
Repealed: 1923 (no. 36) (GR)

116

KCP. Laws, etc.


To make provision for raising a loan of £3 million for the construction of certain public works by issuing stock or debentures or both.
Repealed: 1927 (no.22) (PD)

117

KCP. Economic and Financial Committee.

Includes index
Chairman: C.C. Bowring
As was the case with the two interim reports previously issued (1922:111 & 112), this report was based on financial information and other data collected during visits to various parts of Kenya, through interviews with members of the public and through examination of government reports and documents. Up to this stage in the proceedings, the committee had presented 125 resolutions to the governor, some of which were already accepted and implemented. In the overview of the economic position, the committee noted the prevailing depression mainly caused by the fall in commodity prices. The European commodity market had been dislocated by the war, the market Kenya was already dependent on for its commodity exports. At the same time, inflation of the rupee had complicated foreign exchange transactions. These factors had led to a shortage of government revenue and indeed the committee had largely been set up in response to this distressing situation. The committee also expressed concern over a number of other issues which had a bearing on the country's development, such as evaluation of the Ex-soldier Settlement Scheme, adoption of the Civil Service Land Scheme, financing of Kilindini harbour development and the effects of currency fixation on government revenue and expenditure. The committee did not support proposals for a Land and Agricultural Bank recognising that no public funds were available to set it up. Regarding availability of labour, "native" labour was considered inexpensive and the commission accepted that lower wages and salaries than those paid to non-natives would continue to be paid to reduce costs of production.

In order to improve the economic and subsequently the financial situation the committee advised the colonial government to
a, encourage capital investment
b, support local industry with caution against loan funds floated before the depression,
c, remove income tax in order to raise hopes for economic prosperity encouraging free flow of capital and increasing productivity,
d, develop local resources and export trade and reduce imports,
e, increase customs duty on luxury goods, and to
f, review railway rates.

Without a contents list but with a liberal use of side headings the report had packed in considerable detail on financial position propositions to provoke changes in future policy. (GR PE PPBS)

118

KCP. Laws, etc.


To provide for manufacture of beer and amended in 1927 to charge excise duty calculated by specific gravity of worts (sect. 4). Further amendments: 1932 (no. 19), 1939 (no. 29), 1947 (no. 2)
Repealed by the E.A. High Commission Act no. 13, 1952, and the Kenya ordinance no. 5, 1954. (GR)

119

KCP. Laws, etc.


Taxation on cotton was imposed in 1923 but a 1925 Amendment no. 18 provided for exemptions of certain districts as the Governor found
appropriate. Further amendments: 1926 (no. 7), 1927 (no. 2), 1934 (no. 52) (GR)

KCP. Laws, etc.


To consolidate and amend customs tariffs repealing the 1922 tariff and subsequent amendments. Provides schedules with tables of specific duties.
Amendments: 1925 (nos. 10 &11)
Repealed: 1930 (no. 1) (GR)

KCP. Laws, etc.


To consolidate and amend the law relating to stamps.
Amendments: 1923 (no. 17), 1927 (no 13), 1933 (no. 39), 1934 (no.59), 1937 (nos. 6 & 19), 1938 (no. 8), 1940 (no. 10), 1945 (no. 28), 1951 (no. 58), 1955 (no. 29)
Repealed: 1958 (no. 31) (GR)

GB. Colonial Office.

Imperial economic conference of representatives of Great Britain, the Dominions of India and the colonies and protectorates, held in October and November 1923: record of proceedings and documents.– London: HMSO, 1924.– 620p.– (cmd 2009)
The Imperial Economic Conference was concerned with economic development policies and practices in areas of British influence. The previous conference in 1917 held during the war had recommended the establishment of an imperial trade preference to offer trade protection. The 1923 conference reaffirmed this resolution and specified tariff preference on certain products such as dried fruits. It further proposed the establishment of an Imperial Economic Committee to consider and advise on economic and commercial matters. The conference was also concerned with greater cooperation in financing development in the colonies in order to alleviate threatening state of unemployment in UK. Finances were to be made available by the British government and private concerns. Some of these considerations influenced financial policy decisions in UK with consequences for Kenya. The imperial preference in particular affected trade on tea, coffee and sugar of which Kenya was becoming a major exporter. (PE)

123

GB. Colonial Office.

Imperial preference; resolutions to the imperial preference passed at the Imperial War Conference, 1917 and the Imperial Economic Conference, 1923; together with detailed statements of the proposals laid before the Imperial Economic Conference, 1923 and of the preference in force, 1919-1924.- London: HMSO, 1924.- 10p.- (cmd 2084)

The Imperial War Conference (Report cd 8566) recommended that
favourable treatment and facilities should be accorded to the produce and manufactures of other parts of the "empire" and that arrangements should be made for inducements for UK emigrants to settle in these parts. It recommended the establishment of currency boards hence the formation of the East African Currency Board in 1920. The aim was to link various boards to sterling for the latter's stability and the maintenance of gold standards.

The 1923 Imperial Economic Conference (1924:122) reaffirmed these resolutions. (PPBS)

124

GB. Colonial Office.

Statement of the position of HM government in regard to resolution of the Imperial Economic Conference, 1923 and the proposals laid before the conference by HM government.- London: HMSO. 1924,- 8p.- (cmd 2115)

The statement referred to the finance bill to be introduced in 1924 on matters of tariff preference, shipping taxation and immunity of state enterprises in UK. It acknowledged the need for legislative provision regarding cooperation in financial assistance to colonial development and stated the British government's acceptance of the recommendation to set up the Imperial Economic Committee. These decisions affected the determination of the economic and fiscal policies in such colonies as Kenya. (PPBS)
KCP. Economic and Financial Committee.


Chairman: E.B. Denham

The committee chaired by the Colonial Secretary collected oral evidence to determine the acreage, cattle census, current value of dairy produce and to estimate the cost of and revenue prospects from possible dairy exports. The report was poorly presented without contents list, index or margin headings to facilitate reference. (GR)

KCP. Laws, etc.


To provide for the management of education where all pupils would pay fees to supplement grants in aid, scholarships and an education levy, the latter to vary with race and area of residence. The ordinance also authorized setting up of committees for different races.

Repealed: 1931 (no. 2) (GR PE)

KCP. Laws, etc.


This was an ordinance to make certain necessary amendments in the laws of the country and for inclusion of such in the revised edition. It
gave a list of obsolete legislation, repealed ordinances and regulations dating back to 1876.

128

KCP. Laws, etc.

Imperial Loans Ordinance, no. 29, 1924, to make provision for borrowing the sum of £3,500,000 from the Imperial Treasury, and for the raising, appropriating and applying the loan and for the due payment of the same.- Nairobi: GP, 1924.- 3p.

The loan was for developing transport facilities in East Africa, including the railway extension to Uganda. The terms and conditions with regard to repayment of interest and of building a sinking fund and related factors were set out in the ordinance. The £3.5 million was to be secured "jointly and severally" on the respective revenues and assets of the Colony of Kenya and the Protectorate of Uganda including such revenue and assets as are directly derived from or administered by the Uganda Railway and to be applied to the extension of transport facilities in the region. A grace period of five years was provided from 1924, followed with 37 annual payments at 6% being payments of principal and interest. The money, as was the case with repayments for similar loans, was to be remitted through the Crown Agents to the UK Treasury.

Repealed: 1960 (no.68) (PD PPBS PE)
The three-member commission was set up to consider and report to the Secretary of State on East Africa regarding:

a. measures to be taken to accelerate general economic development and to ameliorate social conditions of the indigenous population
b. existing economic relations between the indigenous and the foreign populations
c. nature of taxation of Africans and provision of services directed to the Africans' moral and material improvement.

Data were collected over a three months' period through visits to the five then British East African Dependencies, namely, Northern Rhodesia, Nyasaland, Uganda, Tanganyika and Kenya. Inside Kenya, visits were made to the major towns of Kisumu, Eldoret, Nakuru, Nyeri, Machakos, Mombasa and Nairobi. The commission was allowed access to data already assembled in the government departments but did not conduct interviews with the general public for additional data.

With respect to Kenya, the commission observed that only a quarter of tax revenue was spent on services beneficial to the major group of taxpayers, the African. It took note of the proposals by the Chief Native Commissioner on the allocation of "native tax" revenues, for example that higher salaries should be paid to chiefs and clerks, and that government's financial commitment should be stepped up for the
development of areas occupied by the Africans. The commission acknowledged the need for African organizations to facilitate channelling the share of taxation proceeds for social and economic development, particularly through "education for community life". Education for Africans was hitherto undertaken by missionaries. The commission therefore stressed the need for government involvement through issuing of grants-in-aid to the missions, through starting government educational institutions and through influencing the curriculum in order to "de-emphasize literary education". The commission further recommended provision for additional external finances to develop the railway and other transport systems. At this time after the war, the British concern was for economic development through greater exploitation of the resources in the colonies. Despite the wide regional coverage, the report's chapter arrangement separated and crystallized material on individual countries. By drawing heavily on the results of previous investigations, the report filled a gap of a much needed unified survey of the region as a whole.

(PE GR)

130

Grigg, Sir E.W.M.


In his presidential address to the Legislative Council on 28.10.1925, the governor dwelt on several matters but laid much emphasis on the government and railway estimates in view of the prevailing financial position. He supported the 1926 estimates which increased expenditure
on health services for Africans because "if natives thrive, we thrive" (p.5) He regretted the dependence on customs revenue which was liable to fluctuations due to world-wide factors which Kenya economy was unable to withstand. The governor referred to reports of the East African Commission (1925:129), and the Economic and Finance Commission (1922:111 & 112) and supported the proposal to create a Road Fund with deposits from vehicular and petrol taxes and licences. and the proposal that Local Council Road Boards should control finances for branch roads and levy rates appropriately.

Such addresses were consistent sources of government views on specific public finance matters. (PE PPBS PD)

131

Grigg, Sir E.W.M.


The speech to the Council referred to the report of the Select Committee on the 1926 estimates highlighting the estimated surplus and the increase of £7148 in grants-in-aid to missions to enable them develop education. He considered Kenya to be a "Keystone colony" where education for Europeans had to be compulsory and adequately financed.

The speech was an official statement in response to the committee's report. (PE PPBS)
KCP. Committee on Grants-in-aid for Education in Kenya.

Report together with the proceedings of the Select Committee ... on the same subject as passed by Legislative Council on 4.9.25.-

The committee inquired into grants-in-aid for education noting how conditions set for qualifying for them were being observed. Existing documents such as reports of the East Africa Commission (1925:129), Phelps-Stokes Commission on education in East Africa, 1924, and "Departmental instructions governing native education in assisted schools" (1922:113) were consulted. It was observed that the guiding principles of finance varied according to race to affect rates of education cesses, levels of finance allocated to schools and teachers' salaries. State scholarships were also stratified so that those tenable in Europe were for Europeans, those tenable in India were for Indians and those tenable in Africa were for Africans, the amounts involved decreasing in the order above.

Further studies using such data as these may serve to trace the application of these principles noting the long-term effects on the education of the different groups involved. (PE)
KCP. Economic and Finance Committee on Labour.

Chairman: E.B. Denham

This report provided vital census data. Increased labour supplied by the African population was in demand in view of greater production to promote export earnings. (PPBS)

KCP. Roads and Traffic Committee.

Chairman: H.L. Sykes

The committee of nine members made recommendations on rates and methods to be employed to collect motor tax and fees in order to increase revenue receipts. The country was recovering from the economic depression of the early 1920s when the report was compiled, thus indicating new attempts by the government to aid recovery. (GR)
KCP. Select Committee on Loan Proposals.


Chairman: E.B. Denham

The Select Committee of the Legislative Council comprised of eight European and one Indian members who, under the chairmanship of the Colonial Secretary, considered various proposals to raise loans. The committee’s amendments were incorporated appropriately. In 1925, a colonial loan advance of £562,500 was sanctioned for the development of services such as education for Europeans, housing for Africans and water supply. The committee recommended immediate approval of a loan amounting to £1,149,910 for the construction of public buildings, roads and bridges. Also included was a detailed proposal for an additional colonial loan of £1,712,410 showing requirements for individual projects. The report was but one example of legislative authorization of national debt creation, irrespective of the limited representation in the Council and its select committees. (PD)

Conference of Governors of the East African Dependencies.


This first conference, sanctioned by the Secretary of State in response to the recommendations of the 1924 East African Commission, was held in Nairobi and was attended by the Governors of Kenya,
Northern Rhodesia, Nyasaland, Uganda, Tanganyika, Zanzibar, Sudan, the
High Commissioner of the KUR, the Commissioner of Customs for Kenya
and Uganda and other senior government officers. The main items of
the agenda included customs duties, general finance questions,
development of communications and "native questions". In his opening
speech, the Governor of Kenya stressed the need to coordinate policies
in the East African countries. The conference subsequently made a
number of recommendations, for example that there should be tariff
uniformity in Kenya, Uganda and Tanganyika retaining fiscal authority
for each country in the absence of a Customs Union in the region.
However the implementation of the Imperial Preference advocated by the
Imperial Economic Conference also held in London in 1926 could not be
conclusively discussed due to the status of Tanganyika in the
Mandatory system. Regarding loan financing the governors' conference
agreed that non-productive expenditure should not use loan funds and
that war expenditure should be incurred on the construction of roads
and buildings. The need for Land Banks was acknowledged but noted
that further information was required. The "native questions"
revolved around coordination of hut and poll tax, stock tax and cash
crop cultivation. On future conferences it was agreed that these
should take place annually under the auspices of a permanent
Secretariat that should be established to also facilitate
consultation and coordination.
These proceedings contained useful background information on future
financial policy and related considerations made within the regional
context. (GR PD)
The document consists of three reports submitted by the acting governor of Kenya, E. B. Denham, to the Secretary of State, covering three administrative units, namely, Kikuyu and Nyanza provinces, and Kitui district. The acting governor briefly recounted the administrative achievements with regard to the compulsory supply of labour particularly in the railway and irrigation works. He reported a satisfactory operation of the Native Trust Funds especially in the Kikuyu province; the apparent appreciation by Africans of the Native Councils and the authority given to them; a fruitful levy of 35 cents on each male to finance dispensaries and African education in the Kikuyu province; and the establishment of the Kavirondo Native Welfare and Taxpayers Association in Nyanza province. He however, regretted the inadequacy of funds for road works as he believed that development in areas "reserved" for the Africans hinged on road development. This apparent official concern was provoked by the need to involve the African population in development activities including the formulation and application of fiscal policies. (PE)

The financial resolution was for enabling the introduction of a bill seeking authority for the UK Treasury to guarantee the principal sum and interest on loans to be raised by the governments of Kenya, Uganda, Northern Rhodesia, Nyasaland and Tanganyika within a total of £10 million for the construction of railways (£6.5 million), harbour works (£2.5 million), roads and other works of development (£1 million). (The loans to the Palestine government covered in the bill amounted to £4.5 million). The memorandum took into account the recommendations of the East African Commission (cmd 2387) (1925:129), among others. The object of raising funds was to provide additional transport facilities for export commodities such as cotton, coffee, groundnuts, maize and cattle. The Treasury's guarantee would be given if the borrowing government provided arrangements for:

a, sinking funds
b, repayment over 40 years, charging on its revenue and assets with priority of the principal
c, ability to secure or raise sufficient money to meet above charges.

The memorandum described a legal proposition for public debt, with clear safeguards for the lender. (PD)
The three-member committee studied allocation proposals for the £10 million East African Guaranteed loan in preparation for the East African Guaranteed Loan bill due for introduction in the UK parliament. It examined various development schemes proposed or in the process of implementation, in terms of capital expenditure, economic prospects, urgency and relevance to a coordinated regional scheme of transport. Individual witnesses were interviewed and additional data was obtained from the reports of the East African Commission (cmd 2387) (1925:129) and the Port Commission of Inquiry (1926:156) and from the governor’s despatch on “native welfare” research. Not all government proposals were accepted. Kenya’s proposals for railway extension and general improvement of national and regional transport networks, and for research into welfare and veterinary services were accepted in principal. The committee, however, proposed reductions of the railway expenditure preferring greater use of Renewals and Betterment Funds, the subject on which the Railway Manager had submitted a memo (reproduced in the appendix). For 1926 it was estimated that total expenditure of £1.6 million would be incurred against the Renewals and Betterment funds. Proposed costs
on Kilindini Harbour estimated at £2 million were also reduced by £200,000.

The report was informative though the committee regretted lack of detailed estimates, but one requires reference to the original government proposals for development financing to comprehend fully the committee's deliberations. Interest in welfare schemes for the indigenous populations was a new facet in development considerations, undoubtedly in response to continuing complaints and unrest since the early 1920s. The report conveniently appends the First Interim report of the East African Guaranteed Loan Committee together with the Railway Manager's memorandum referred to above. (PD PE)

140

GB. Laws, etc.

Palestine and East African Loans (Guarantee): a bill to authorize the Treasury to guarantee certain loans to be raised respectively by the governments of Palestine and by the governments of certain territories in East Africa.- London: HMSO, 1926.- 4p.- (Bill 202)

The bill sought to authorize the Treasury to guarantee loans amounting to £4.5 million to Palestine and £10 million to Kenya, Uganda, Tanganyika, Northern Rhodesia and Nyasaland. Conditions were to be set by the Treasury and the Secretary of State regarding sinking funds, repayment schedule and interest charges. The loan funds were to be drawn from the Consolidated Fund and repayment issued paid into the Exchequer. The schedule for purposes of East African loans was as follows:-
railways £6.5 million
harbours £2.5 million
roads, research, etc. £1.0 million (PD)

141

GB. Laws, etc.

Palestine and East African (Guaranteed) Loans Act, 1926.- p. 526-528; IN PGA, 1926.- London: HMSO, 1926

To authorize the Treasury’s guarantee for certain loans, as proposed in Bill no. 202 (1926:140) (PD)

142

Grigg, Sir E.W.M.


The Governor explained the government’s "dual policy of encouraging white settlement and native production". He advised that there should be less complaints on taxation because income earned in Kenya was much higher than income earned in UK and that those who were paying less tax in the country were also earning less income. He provided statistics to show contributions to tax revenue according to different racial groups and to indicate corresponding tax rates per head. Self government agitated for by the settlers was considered impractical because there was too much dependence on African labour for crop cultivation and for defence. Therefore the two alternatives available
were cooperative development under the dual policy or closer settlement in smaller estates to reduce the demand for labour, and the latter was considered to be less profitable. (GR PPBS)

143

Grigg, Sir E.W.M.


The Governor explained the financial position with special reference to estimates. On African affairs which the members of the Convention were very concerned about, he summed up by saying that "the standard of living in civilised countries to-day depends very largely upon a greater production of the products which tropical Africa is able to give the world ... Progress in the standard of living on which they set importance must inevitably depend upon full economic development of all those areas in the world which are not yet yielding the increases of which they are capable ... therefore the African must be trained to work" (p.7,8). This general view of international cooperation expressed in this document would be interesting to compare with the contemporary view on the subject. (GR)

144

Grigg, Sir E.W.M.


The Governor drew the Council's attention to supplementary estimates
of expenditure on police services, technical education for the indigenous population and on road development and maintenance. He made brief comments to support the Estate Duty (Consolidation) Bill (1926:151) and to explain the revised scheme of salaries for civil servants which allowed a 20% increase all round. The Council had voted an additional £1900 to cover this increase.

As the head of government, the Governor supported the change of name from the Uganda Railway to Kenya-Uganda Railway which signified a joint financial commitment. He also supported the Imperial Transport Loan in connection with an application for a £10 million loan to improve Kilindini harbour. (PE PPBS PD)

145

Grigg, Sir E.W.M.


The Governor referred to the new salary scheme and explained that the 20% increase was meant to ensure that the best person was attracted to the civil service for the sake of "dealing effectively with the native". Other costs would be incurred for pensions whose increase would be felt in ten years' time, and on passage allowances which were raised for new staff. The additional annual cost amounted to £13,000. (PE)
The Governor spoke to the Council about forthcoming bills, for example, Customs management bill (1926:150). He reviewed the financial position and noted concerns for the Governors’ conference. He observed that Kenya had no banking returns therefore it was difficult to ascertain her total trade turnover. The governor lamented the general lack of reliable statistical data. (PPBS GR)

Estimates were the main concern of the address to the Council. The governor noted that the estimates were presented in three sets as was recommended by the Port Commission (1926:156), namely, the Colony, Railway and Port estimates. He explained proposed changes in handling the colonial estimates and warned against the misuse of supplementary estimates urging the departments to limit them to “exceptional” expenditure. He stressed the need for heavy expenditure on education, particularly for Europeans. (PE PPBS)
Grigg, Sir E.W.M.


The Governor addressed the Council to support forthcoming bills, particularly that proposing the establishment of the Land and Agricultural Bank requiring £750,000 to be made available from loan funds. (PE PD)

KCP. Laws, etc.


The aims and objectives of the ordinance were similar to those specified in the European Education Tax no. 33 (1926:152) only differing in the racial target group and the actual tax rates.

Repealed: 1936 (no. 49) (GR)

KCP. Laws, etc.


The management ordinance in 264 sections consolidated and amended the application and operations of the law relating to customs.

Amendment: 1931 (no. 34), 1946 (no. 20), 1947 (no. 12), 1948 (no. 89)
To provide for duties on estates of deceased persons and provided for the appointment of Estate Commissioners. The ordinance repealed the earlier legislation, Estate duty ordinance (1918:78). It remained in force until it was abolished in 1959 (no. 43).

Amendments: 1932 (no. 37), 1941 (no. 27), 1947 (no. 1), 1948 (no. 9), 1953 (no. 5), 1954 (no. 2), 1955 (no. 32). (GR)

Education tax was imposed on the European residents in order to supplement the government finances in the provision of good education for this racial group. The ordinance provided details concerning such tax factors as eligibility, rates and penalties.

Repealed: 1936 (no.49) (GR)

The publication contained all ordinances in force up to 1923, and
subsidiary legislation including rules and proclamations enacted under the authority of all such legislation passed up to the end of 1926. The subject arrangement provided a separate section for Finance. The section was comprised of chapters on customs tariff (no. 50), Native hut and poll tax (no. 51) and Estate duty (no. 53). For each, rules, proclamations, notices and schedules were presented. The index brought out individual subject references clearly. (GR PE PD PPBS)

154

KCP. Laws, etc.


To impose tax on wines and spirits.

Repealed: 1931 (no. 5) (GR)

155

KCP.


The High Commissioner for Kenya and Uganda Railway, Sir Edward Grigg, also the Governor of Kenya, was concerned about the validity of territorial boundaries which complicated political and economic progress of the region. His memorandum was a statement of government policy and views for discussions by the East African Governor's Conference. He gave an introductory summary of the effects of the war in the region noting that a, 52,764 lives were lost (of whom 46,618 were Africans) in the East.
African campaign against the Germans.

b. Kenya alone spent £700,000 on the war largely from its revenue. Added to this were costs of interest repayments and sinking funds for borrowed funds.

c. Juba was transferred to Italian influence: this incurred loss of people and land to Kenya and a saving in administrative expenditure.

d. The 1921 conversion of rupee to sterling caused overdrafts in banks to increase overnight by 50%. Accordingly interest and sinking fund charges were transferred to recurrent accounts. These effects led to economic depression of the early twenties.

The governor hoped to forge economic development on a wider regional basis, now that the Germans were out of Tanganyika. He recommended a cooperative rather than a competitive development approach, aware that the Tanganyika and the Kenya-Uganda railways operated different financial systems and harmonization was proving difficult. The railway rates too were different having been set under differing economic and social considerations. He referred to and supported Hammond’s railway report of 1921 which proposed harmonization while recognizing the need for a demarcation of railway basins delimited according to natural physical and economic configuration.

The historical review was a useful guide to the official view on attempts being made to institute development on regional basis. (GR PPBS)
The Commission of inquiry on Kilindini harbour reviewed the workings of the harbour and noted that the harbour was financially self-supporting through its various charges on goods, ships and government cargo. Relevant tariffs and regulations were examined and so were the annual statements of revenue and expenditure. The commission recommended expansion of port facilities, an undertaking that would incur substantive government expenditure, mainly on borrowed capital funds.

The report provides a basis for follow-up investigations on government's financial involvement in port development. (PPBS PE)

A review of the colony's financial position during the period 1922-25 in regard to trade, finance, and production/ by H.L. Bayles.- Nairobi: GP, 1926.- 28p.: tables

The three-year review by Bayles, who was also the Acting Treasurer, analysed the financial progress noting production, trade and sources of finance, on the basis of background information available on the first seventeen years of British administration in Kenya (1895-1912). The historical review showed that up to 1912 Kenya had received
grants-in-aid from the British government amounting to £50,975 in 1895, £313,600 in 1902/03 and £115,000 in 1911/12, besides special grants for the "abolition of slavery." In 1921, a loan of £5 million was authorized by a Special Loan Ordinance (1921:107). In his conclusions, Bayles observed a steady economic and financial progress and development especially since 1922, but considered loan funding "extensive" with substantive loans having been raised in 1921, 1924 and 1925.

As a technical officer, Bayles presented a balanced report mentioning, albeit briefly, the interrelationship of finance, trade and production. (GR PE PD PPBS)

158

KCP. Select Committee on a Kenya Hansard.


The Select Committee had a membership of four. Chaired by the Colonial Secretary, the committee investigated and suggested ways and means of compiling a Kenya Hansard and of accurately and speedily furnishing the Council with papers and reports. Staff and administrative requirements were estimated to incur an extraordinary expenditure of £3850 and an annual recurrent expenditure of £1806. This was an example of financial implications of setting up new administrative units to execute new administrative functions. (PE)
Logan, W.M.

A paper on local government in Kenya.- Nairobi: The Secretariat, 1926.- 90p. mimeo

The author presented a comparative review of local government systems operating in England, South Africa and New Zealand. He described the prevailing situation in Kenya and proposed ways and means of strengthening the local government system. Despite acknowledging difficulties of differentiating local from central government revenue and expenditure, Logan attempted to explain township and District Council finances, indicating revenue sources and expenditure avenues. For Nairobi and Mombasa, he assessed values of unimproved sites and suggested rent valuation for inclusion in the 1927 budgets. In his recommendations, Logan preferred that central government should support local governments through grants-in-aid. He suggested that trunk roads should remain the responsibility of central government while tertiary roads were wholly transferred to local government management. His report gave insight into problems of local government financing. (PE)

This was a restatement of the British policy on the colonized countries of East Africa. The restatement took into consideration the points raised during the discussions with several governors and senior officials from the region on a visit to UK at the time. Other sources included the Devonshire White Paper (cmd 1922, 1923) on "African paramountcy"; proceedings of the 1926 Conference of the East African Governors on complementality of Africans and non-Africans in economic development (the "dual policy") (1926:136); the deliberations of Settler conferences in Tukuyu and Livingstone on union or federation matters and on the outcome of the 1927 Colonial Conference. The policy in East Africa was said to differ from that in South Africa because in East Africa, it was reckoned that the population would always outnumber that of the foreigners, and provide the tropical labour that the Europeans could never hope to provide, while in the temperate south, the Europeans could, if necessary provide the required labour.

Noting past administrative cooperation in the region which encouraged the enactment of the Palestine and East African Guaranteed Loan Act (1926:141), coordination of future policy on a regional basis was advised. The need for research cooperation and for coordination of political evolution as economy grew and as "Africans moved towards self-government" was stressed. It was proposed that future policy
should

a, determine steps necessary towards closer union for Kenya, Uganda and Tanganyika and the constitutional changes concomitant;
b, set up a commission to consider closer union in the context of dual policy, development of transport and communication, trade, and application of the mandate clause governing Tanganyika;
c, determine financial implications of a union operating under the principles of the 1923 White Paper on re-adjusted co-existence and trusteeship.

The restatement confirmed the positive attitude of the British government towards instituting an East African union that the settlers in Kenya were committed to: those in the other countries were hesitant. (PE GR)

161

GB. Colonial Office.

Future policy in regard to Eastern Africa presented by the Secretary of State for the Colonies to Parliament by command of H.M. July, 1927 (cmd. no. 2907): IN Joint East African Board.—Report of the proceedings for the year ended 31.12.1927.—London: JEAB. 1927-

The report of the Hilton Young commission, which is analysed fully elsewhere (1929:177), was reproduced in full in the annual report of the Joint East African Board. (GR PE PD PPBS)
Asiatic Widows' and Orphans' Pensions Ordinance, no. XX, 1927.-

To provide for granting pensions to widows and children of deceased
Asiatic public officers, setting terms and conditions of
contributions, claims and payments of such pensions.
Amendments: 1928 (no. 30), 1931 (no. 10), 1934 (no. 31), 1935 (no.
7), 1942 (no. 9), 1944 (no. 7), 1948 (no. 80), 1958 (no. 16) (PE)


To amend the Customs tariff ordinance regarding partial collection of
duty and refund situations.
Repealed: 1930 (no. 1) (GR)

Customs Revenue Allocation Ordinance no. 10, 1927.- Nairobi: GP,
1927.- 3p.

To provide for the allocation of customs revenue between the
governments of Kenya and Uganda. Uganda was to receive the sum
bearing the same proportion to net revenue collected by combined
departments as the net total duty collected in goods retained in
Uganda (including re-exports) bears to the net duty collected. This followed the reorganization in management of this administrative sector.

Amendments: 1933 (no. 37), 1935 (no. 46)

Repealed: E.A.High Commission act no. 10, 1949 (GR)

165

KCP. Laws, etc.


To regulate pensions, gratuities and allowances granted in respect of service of European officers in Kenya. Qualifications and other conditions were defined.

Amendments: 1929 (no. 27), 1931 (no. 7), 1932 (no. 3), 1933 (no. 65), 1935 (nos. 3 & 65), 1936 (no. 26)

Superseded in 1943 (no. 17) (PE)

166

KCP. Laws, etc.


To regulate control and management of railway and steamer services.

Amendments: 1929 (no. 25), 1941 (no. 42), 1943 (no. 9)

Repealed: E.A.High Commission act no. 2, 1950 (GR PE)
The ordinance made provision for raising a loan in the UK of £8,353,611 "for the construction of public works and other purposes". The terms and conditions with regard to repayment of interest and of building a sinking fund, and related factors were set out in the ordinance, specifying that the government should issue debentures or stock or both under the General Loan and Inscribed Stock Ordinance (1921:105). The schedule specified allocations into "colonial development", the railway and repayment of the 1924 £3.5 million "imperial loan".

Amendments: 1929 (no. 3) (PD)

The manual described in detail the code of practice to be followed on all financial matters dealt with in government departments. Among other aspects the manual covered:

a. accounting procedures for receipts and payments of public money
b. Treasury accounting
c. drafts and remittances
d. custody of public money.
e. maintenance of stores and handling of tenders.
The manual included specimens and lists of forms authorized for use in
government departments. Other financial procedures were described
such as preparation of estimates and their passage through the
Governor, Legislative Council to the Secretary of State. The Head of
Department was required to forward to the Colonial Secretary detailed
estimates or proposals of expenditure for the following year.
The manual, revised in 1957, can be analysed further against those of
other countries at the same stage of development then and against the
contemporary Kenyan edition to pinpoint changes, if any. (PPBS)

KCP. Laws, etc.

Harbour Regulation Ordinance no. 33, 1928.- Nairobi: GP, 1928.-
19p.

To provide for regulation, control and management of harbours under a
High Commissioner, and to provide for taxation by local governments.

KCP. Laws, etc.

Kerosene Oil (Repayment of Duty) Ordinance no. 1, 1928.- Nairobi: GP, 1928.-
5p.

To make provision for repayment of duty paid on oil used for
agricultural purposes.
Amendments: 1929 (no. 26), 1930 (no. 58), 1937 (no. 9), 1938 (no. 17)
Repealed: 1930 (no. 58) (PE)

To provide for local government on rural areas and for the establishment of District councils with powers to collect land and labour rates and fines, and to raise additional finance from grants and loans. (GR PE)


To enable local government authorities to impose and collect rates on own property.

Amendments: 1929 (no. 24), 1949 (no. 7)

Repealed: 1956 (no. 18) (GR)


To provide for the control traffic on roads and for licensing and taxation of vehicles used thereon.

Amendments: 1930 (no. 62), 1931 (no. 55), 1932 (no. 21), 1934 (no. 41), 1936 (no. 1), 1937 (nos. 10 & 18), 1940 (no. 31), 1942 (no. 31), 1942 (no. 13 & 29), 1943 (no. 20), 1945 (nos. 12 & 15), 1947 (no. 20)
The Pensions Committee of six was asked to advise on free pension scheme, contributory scheme, provident fund and other analogous forms of provision and to give estimates for annual cost on the basis of staff present in 1928. The committee conducted a thorough examination of existing schemes noting respective ordinances and regulations. Payments of gratuities and pensions made between 1906 and 1927 were tabulated to show rapid increase from £375 to £80,000 during that period. The committee advised that the increase had to be halted without making the service unattractive. It recommended scrapping of all other schemes except the contributory scheme, and setting of retirement age at 55 years of age or 30 years of service. To safeguard future payments the government was advised to set up a centrally administered Pensions Fund.

This being the first study of pensions schemes, it collected, analysed and presented data on the subject on which later adjustments were largely based. (PE)
KCP. Select Committee on the Land and Agricultural Bank Bill.
  Chairman: A. Holm

The Select committee of six sat at fifteen meetings to consider the provisions of the bill and to establish and regulate the management and control of a Land and Agricultural Bank. The aim of the bill was to legislate the provision of loans to farmers at a "reasonable charge". A mass media appeal enabled bankers, auditors, farmers and other interested parties to express their views orally before the committee or through memoranda. In the report, the committee commented on the bill clause by clause but on the whole it was not in favour of setting up a government bank of the type proposed. Nevertheless certain queries were raised, for example, on the composition of Board membership - the committee preferred independent rather than government officers membership - and on the fees to be paid to government officers sitting in the Board. Other reservations were expressed on provision of special facilities to Africans on account of problems of offering collateral or securities.

The report was signed by five members as the sixth abstained and presented his minority report wholly supporting the establishment of the bank under total government control. The document presents some of the early deliberations on government involvement in providing credit to support agriculture. (PE PD)
The memorandum explained the financial resolution to enable the introduction of the bill setting up the Colonial Development Fund for the purpose of aiding and developing agriculture and industry in the colonies. The fund was intended to assist the recipient colony to defray whole or part of interest payable during the first ten years of any loan raised for the above purpose of development. The fund was to be maintained from an annual grant of £1 million by the British parliament. Advances from the fund would be made by the Treasury and the Secretary of State on the recommendation of an advisory committee.

The financial resolution also intended to extend the 1877 and 1900 Colonial Stocks acts to any country under the British Register of Stock. A further resolution intended to amend the Palestine and East African Loans act (1926:141), by substituting 60 for 40 years for maximum repayment period, and to authorize the Secretary of State to add to a loan capital the amount of interest payable up to the first five years.

The proposed bill would institute the legal framework for development advances affecting the public debt situation in the affected colonies for 60 years hence, in the ultimate support for and promotion of commerce and industry in UK. (PD)
For East Africa, the report covered aspects of cooperation for economic development and financial stability in the region. The three-member commission was asked to consider:

a, whether closer union could be secured in regard to development of transport and communications, customs tariffs and administration, scientific research and defence;

b, how the mandatory provision for the Tanganyika territory could affect closer union with Kenya and Uganda;

c, implication of closer union on the Legislative councils;

d, establishment of a Federal Council;

e, securing of more direct representation of African interests;

f, application of "dual policy" by the Conference of East African Governors; and

g, financial implications of all the above.

The commission visited all countries and received both verbal evidence and written memoranda from official and non-official sources. In the one month spent in Kenya, over 109 witnesses were interviewed. Africans were represented by chiefs and nominees of Kikuyu Central Association, Young Kavirondo Taxpayers Association and Kenya Association.
The commission was set up at the end of the first post-war decade during which several attempts were made to redefine British policy in East Africa. Such concepts as "dual policy", "native policy", "trusteeship", and "Indians in Kenya question" needed to be put into perspective in the wider regional context. There was looming uncertainty about the future of East Africa in terms of the nature and extent of British control and the suitability of a multiracial constitution in a region where a clash of interests was obvious. Notwithstanding, these colonies had become "a factor of major importance in the economy of the British empire" (p. 17). Reference was made to previous inquiry reports noting relevant recommendations. The commission made own observations and recommendations supporting the spread of "white civilization", and recognizing the need for "dual policy" for full inter-racial cooperation in economic and social development. The need for an increase in revenue to support development was stressed, noting that in 1928, revenue for Kenya was £2.9 million with grants amounting to £7 million and public loans to £13.6 million. These financial figures were much higher than those for either Tanganyika or Uganda. Although the tax burden on Africans was considered adequately adjusted to capacity to pay, the need to increase the African's share of the tax proceeds was acknowledged. A Central East African Authority was advocated with responsibilities of, among others, reviewing the Native Hut and Poll tax and advising on financial responsibilities of local authorities. The establishment of Finance and Transport committee, Inter-colonial Customs Council and Inter-colonial Advisory Railway Council for Kenya, Uganda and Tanganyika was also recommended.
The report was detailed with updated statistical data though finance formed only a part of total coverage. Lack of index hampers utilization of this valuable document which gives insight into considerations for fiscal and other policy changes on the eve of the great economic depression. (GR PE PPBS PD)

178

GB. Laws, etc.

Colonial development: a bill to authorize the making of advances for aiding and developing agriculture and industry in certain colonies and territories, to provide for the extension of the Colonial Stocks Acts of 1877 and 1900 to stock forming part of the public debt of certain protected and mandated territories and to amend the Palestine and East African Loans Act of 1926 and section eleven of the Trusts (Scotland) Act, 1921. London: HMSO, 1929. 5p. (Bill 9)

The bill was a proposal for the "Colonial Development Act, 1929" whose purposes are spelt out in the title and are also explained in the Memorandum on the financial resolution (1929:176). (PD)

179

GB. Laws, etc.


Was the enactment of Bill no. 9 (1929:178) (PD GR)

180

GB.

Memorandum showing the progress and development in the colonial empire and in the machinery for dealing with colonial questions from
Nov. 1924 to Nov. 1928.- London: HMSO, 1929.- 81p.- (cmd 3268)

The survey aimed to:

a, show progress and development over four years,

b, pave way for a new "imperial era", and to

c, describe work in progress in various countries such as Kenya.

The "British colonial empire" claimed a population of fifty million extending over two million square miles and generating £500 million in trade per year. The 1920s had proved to be a post-war decade of reorganization and perhaps consolidation when several major decisions were taken concerning commercial development for which standing committees were established, such as the Advisory Committee on Education in Tropical Africa (1923), Empire Marketing Board (EMB) (1926) (under the chairmanship of the Secretary of State for the colonies with an Empire Marketing Fund of a £1 million annual exchequer grant), and the Imperial Economic Committee (1926). In 1927, the position of the Economic and Financial Adviser to the Secretary of State for the colonies was also created, the first temporary appointment being given to Sir G. Schuster who had earlier chaired the East African Guaranteed Loan Committee. These imperial decisions influenced government and administration in Kenya.

Part I consisted of summaries of inquiry reports compiled by parliamentary commissions and by ministers and officials of the Colonial Office on their visits to the colonies and protectorates during the four years under review. Part II reported progress and development in each country. Financial and trade statistics were presented for Kenya showing levels of revenue and expenditure, public
The report outlined the proposals for closer union in East Africa. Sir Samuel Wilson set out to
a, ascertain and recommend what lines a scheme for closer union would be administratively workable,
b, discuss recommendations of the Young commission report with governments and others concerned, and
c, find a basis for general agreement on the subject.
Wilson collected data over one month in 1929 through interviews and consultations. In his report, he gave a general review of the region noting reactions to previous papers and reports of inquiry and particularly how the Young commission report had caused anxiety. The settlers felt betrayed; the Africans hoped for freedom from forced labour and a return of their lands, while the Indians hoped for "common role." Wilson observed a general resentment for commissions and committees in the region.
The concern for financial matters in the context of closer union was related to the formulae for sharing customs revenue and railway
revenue and how these should correspond to the ratio of each country's contribution. In response, Wilson prepared a skeleton budget of the proposed East African Central Authority (Appendix III). Statistical data showed levels of financial estimates of each country with equal net levels for both Kenya and Uganda and a net gain for Tanganyika. The report uniquely recorded reactions to past closer union proposals, bringing out the deep-rooted fears of the different races. The skeleton budget proposal served to demonstrate the financial implications of the proposed reorganization. (PE)

182

KCP. Kenya Tariff Committee.


The committee of 11 members was chaired by the Colonial Secretary to review tariffs in Kenya in response to suggestions by the Select Committee on the 1929 Estimates. The committee gave a historical review of existing customs duties and agreements and current railway rates. The need to stimulate development was stressed. The committee supported Customs Union in East Africa and low export tax rates while retaining the principle of protection. Subsidies and bounties were discouraged. (GR PPBS)

183

KCP. Laws, etc.


To regulate the making of government loans to local authorities,
charged against the local revenue and assets, and the repayment thereof.

Amendments: 1948 (no. 84)
Repealed: 1953 (no. 9) (PD)

Kenya and Uganda Railways and Harbours.

Memorandum for the Kenya Tariff Committee submitted by the Acting Manager.- Nairobi: KURH, 1929.- 15p.; tables

The Acting Manager for the Kenya-Uganda Railways and Harbours submitted this memorandum for consideration by the Kenya Tariff Committee regarding country produce rates as opposed to preferential rates. Kenya had benefitted from preferential rates, but these rates were a hindrance to unification on an East African basis envisaged by the 1928 Inter-Colonial Railway Council. The council had recommended the abolition of differential rates between country produce and import traffic. The Acting Manager further suggested the reduction of export rates on Kenya shipments destined for Tanganyika and Zanzibar to encourage trade and increase national incomes. The report served to highlight one of the problems of an East African union. (GR)
The committee of nine considered government's financial commitment on leave and passages for European civil servants as well as the relevant regulations set in accordance with the requirements of the Colonial Office, making reference to the 1924 report of the Select committee on a similar subject. The aim was to find ways of reducing this commitment especially at this time when the Great Depression was setting in forcing the government to cut back on its public expenditure. New terms and conditions ensured a reduction in this particular financial commitment but not in the general economic hardship to follow. (PE)
Conference of East African Governors.


Chairman: G. Walsh

The committee of the three treasurers and three customs commissioners reviewed the existing tariff and recommended modernization of the tariff framework and classification. A reduction of rates of duty was recommended. Tariff Boards were proposed. The committee worked out with statistics the financial effects in each country of the proposed changes. Recommendations were presented in the appendix for ease of reference. (GR PPBS)

GB. Colonial Office.

Colonial Office conference, 1930; appendices to the summary of proceedings (in continuation of cmd. 3628).— London: HMSO, 1930.— 188p.— (cmd. 3629)

The appendices comprised notes and memoranda reproduced in full. Some memoranda consisted of financial data and comments thereof prepared in the Colonial Office, available for further interpretation on colonial
Development in the colonies was the theme of the conferences. Deliberations were concerned with, among other issues, the roles of the Colonial Development Fund, Empire Marketing Board and the Crown agents in fiscal policies and practices in the colonies. Future fiscal considerations in the colonies applied information provided in this conference especially in the ensuing difficult years of the economic depression. (GR PE PD PPBS)

GB. Colonial Office. East African Guaranteed Loan Committee.

East Africa: report of the East African Guaranteed Loan Committee appointed by the Secretary of State for the colonies, 1926-1929; presented by the S/S to Parliament by command of HM, February 1930.- London: HMSO, 1930.- 30p.- (cmd 3494)

Chairman: Sir George Schuster

The committee presented a progress report on its deliberations over loan allocations proposed under the Palestine and East African Loans Act (1926:141). Brief historical notes explained the committee’s functions, some of which had been transferred to the Colonial Development Advisory Committee in 1929. In discussing the loans act, the committee referred to earlier reports to show how the act had
enabled governments to borrow development funds. It also reassessed its procedures for verifying proposed schemes and its criteria for giving advice.

The report contained recommendations for additional fund allocations adhering to the colonial policy of financing only such schemes as would enhance economic development in the colonies, thus giving guidance on future policy formulation on colonial debts. (PD)

190

GB. Colonial Office.

Memorandum on native policy in East Africa.- London: HMSO, 1930.- 15p.- (cmd 3573)

The memorandum presented to Parliament by the Secretary of State for the Colonies referred to the Hilton Young commission report (1929:177) and to the Devonshire White Paper (1923) conceding that policies of "African paramountcy", "trusteeship", or "dual policy" could not influence the inevitability of an official majority in the Legislative Council. The S/S proposed that these concepts should be considered in the contexts of economic, social and political development. For example, in the economic development context, several issues would be raised concerning resource use, land, labour and freedom of work, taxation and production of cash crops. The government was expected to create the correct atmosphere for the improvement of all aspects of development and to provide financial support available from the Colonial Development Funds.

The memorandum spelt out general policy considerations. (GE PE)
The statement gave a historical account of the origins and development of the closer union concept, referring to a number of reports (e.g. Hilton Young commission report (1929:177); Wilson’s report (1929:181); White paper on native policy (1930:190). The statement also included four main proposals, namely,

a. to appoint a High commissioner for East Africa to advise both the governors and the Secretary of State on matters of policy, legislation and implementation and to administer, legislate and finance "transferred" services of railways, ports and harbours, customs, posts and telegraph, defence, research and trade,

b. to institute the East African Legislative Council to assist the High Commissioner, with seven representatives each from Kenya, Uganda and Tanganyika,

c. to leave the Kenya constitution largely unchanged because "the majority of the population was unready"

d. to appoint a Joint committee of the Houses of Lords and Commons to consider and recommend what immediate changes in the constitutions of the three countries were practicable and desirable to foster closer union.

This statement thus formed the basis for future policy formulation in
the region on fiscal and related matters. (GR PE PD PPBS)

192

KCP.

Colonial loans: statement submitted to Legislative Council at the October, 1930 session.- Nairobi: GP, 1930.- 40p.- (No. XVII)

This was a statement of loans and advances prepared to inform the Council of the position regarding the public debt. The statement covered three major loans raised in 1921, 1927 and 1928 respectively, amounting to a total of £13.5 million. They were raised to finance various development projects in transportation including harbour and railway works. The statement showed total amounts for each loan, actual and estimated expenditures to the accounting date and indicated the specific loan ordinances which authorized individual loans to be raised. In the appendices details were provided on expenditures and balances unspent on individual projects.

The statement complemented the "Financial report and statements..." (s8) issued for the same period for providing detailed information on loan accounts. The three loans were among the earliest external long-term loans Kenya borrowed. (PD)

193

KCP. Laws, etc.


The ordinance authorized the government to set aside money to meet agricultural depreciation and other costs during the period of
economic depression. The ordinance was amended in 1933 (no. 5), and 1938 (no. 4).

Repealed: 1961 (no. 29) (PE)

194

KCP. Laws, etc.

Customs Tariff Ordinance, no.1, 1930.—Nairobi: GP, 1930.—19p.

To consolidate and amend the law relating to customs tariffs with new schedules of specific duties.

Amendments: 1931 (nos. 4 & 30), 1932 (no. 33), 1933 (no. 24), 1934 (no. 42), 1935 (no. 1), 1939 (no. 24), 1945 (no. 2), 1946 (no. 18), 1946 (no. 30)

Repealed: 1947 (no. 10) (GR)

195

KCP. Laws, etc.

Kerosine Oil Duty (Repayment of Duty) Ordinance, no. 58, 1930.—Nairobi: GP, 1930

To repeal the 1928 legislation and make provision for repayment of duty paid on kerosene oil used for agricultural purposes, such duty having been paid under the customs tariff ordinance in force.

Amendments: 1937 (no. 9), 1938 (no. 17) (PE)
Poll Tax (Northern Frontier District) Ordinance, no. 53, 1930.—

Poll tax was levied on the people living in the Northern Frontier District. The rates of taxation differed from those in other areas, therefore requiring a separate legislation.

Amendments: 1934 (no. 15), 1938 (no. 42), 1940 (no. 18), 1942 (no. 31), 1954 (no. 24)
Repealed: 1957 (no. 28) (GR)

Specific Loan (no.3) Ordinance, no. 43, 1930.—Nairobi: GP, 1930.—3p.

The ordinance authorized the raising of a loan by sale of debentures or inscribed stock, for £3,364,852 to finance "the construction of certain public works and other purposes". The terms and conditions with regard to repayment of interest and of building a sinking fund, and related factors were set out in the ordinance. (PD)
The objective of the inquiry was to study and advise on how to improve efficiency, economies and adequacy of clerical staff in government service. In the inquiry, the Treasury department and cashiers' offices in the districts featured prominently. The report contained a description of the organizational structure and functions. A number of recommendations were made. For example, it was recommended that a Central Revenue Registry should be established. New procedures for accounting for receipts and payments and amendments for financial orders to allow cashiers to sign receipts for public monies were suggested. Also revised were rates for motor and similar licences.

The document described the organizational framework within which certain aspects of public finance were handled by the government. (PPBS)

The appendices to the report consisted of useful documents and statistical data. They included Wilson's skeleton budget for the
Central Authority in East Africa. Also in the appendix were data on taxation. Being so voluminous and without an index, the appendix was difficult to consult. (GR PE)

200

GB. Joint Select Committee on Closer Union in East Africa.


A close examination of the minutes of evidence presented to the Joint Select Committee indicates that scanty attention was paid to the evidence received from representatives of the indigenous population. For example, translation of evidence seemed only to summarize and occasionally misinterpret and water down that evidence. The chairman was recorded telling the translator "Will you just give him the gist of it because it will take rather long time to translate it all... Just tell them they are free to say what they like" (p.400). Some of the issues raised by the Africans concerned the heavy tax burden the African was forced to bear and how unfair taxation system imposed on their women was. Other evidence was on land rights, lack of representation in the legislative machinery and on the need to translate colonial laws into African languages to facilitate comprehension.

Information in the minutes of evidence indicated how close or divergent the main report was from the views expressed in response to the committee's inquiry. (GR PE)
GB. Joint Select Committee on Closer Union in East Africa.

Report together with the proceedings of the committee.- London: HMSO, 1931.- 76p.

The Joint Select Committee of the Houses of Commons and Lords (ten members from each House) was appointed in 1930 to re-examine the existing white papers and reports of committees, commissions and individuals, such as Ormsby-Gore commission (1925:129); White papers on future policy (1927:161); Hilton Young Commission (1929:177); Sir Samuel Wilson (1929:181) and the Memorandum on native policy (1930:190). Besides the re-examination, the committee also interviewed governors, colonial secretaries, Legislative Council representatives of European descent and individuals considered "conversant with the difficult aspects of East African administration" (p.13). Memoranda were received from officials and the general public. Having noted the uncertainty prevailing among all races in this region, the committee hoped to dispel this through their recommendations. It also recognized the unbearable burden of taxation on the Africans vis a vis limited income-earning opportunities. In these regards, the committee recommended the setting up of an inquiry into allocation of financial responsibilities in the region and the sharing of financial benefits among the different races. The financial implications of setting up an East African Central Authority to foster closer union especially in the development of common services were reviewed. The committee only partly accepted Wilson's
The committee's calculations showed that setting up such an authority would result in a net loss in revenue of £17,500 to Kenya, £13,000 to Uganda and only £3,000 to Tanganyika. All countries would contribute 25% of revenue from customs, posts and telegraph to finance expenditure on running the central organ administering customs, defence, posts and telegraph and research.

The report presented a clearer picture of the financial undertaking involved in the regional cooperation proposed. (GR PE)

202

GB. Laws, etc.

Palestine and East African Loans; a bill to amend subsection (2) of section one of the Palestine and East African Loans Act, 1926.- London: HMSO, 1931.- 1p.- (Bill 130)

The proposed amendment required the following to be added in subsection (2) after ... sinking payments, principal and interest on loan be paid charged on certain revenue and assets "other than charges in respect of loans previously guaranteed under the Act". (PD)

203

GB.


The memorandum recounted the operations under the 1926 loans act noting the responses of individual countries. Apart from Tanganyika, other countries preferred not to raise loans under this act but to
raise loans on their own credit without guarantee. Funds were therefore still available for those requiring further issues. It was however, necessary to amend the act in order to empower the Treasury to give guarantees to any loan not providing the priority required by the act provided that changes which prevented it having that priority were themselves guaranteed under the act. (PD)

204

KCP. Laws, etc.


To provide for the imposition of a levy upon butter as a form of excise duty, and to establish the Butter levy fund.

Amended: 1932 (no. 13), 1933 (no. 59)
Repealed: 1938 (no. 34) (GR)

205

KCP. Laws, etc.


To repeal the 1924 (no. 17) Education ordinance and to make provision for availability of grants in aid and government and local education committee bursaries. School fees receipts were to be paid into the general revenue.

Amendments: 1933 (no. 63), 1936 (no. 10), 1940 (no. 18)
Repealed: 1952 (no. 58) (PE GR)

To provide for imposition of tax on admissions to entertainment venues at specified rates and for the appointment of appropriate commissioners.

Amendments: 1933 (no. 46)
Repealed: 1950 (no. 63) (GR)


The agreements legislated in this ordinance involved the governments of Kenya, Uganda and Tanganyika. For example, identical rates were established. It also provided for interterritorial consultations before imposing duty on each other, and for transfer of excise duties revenue. (GR)


The duties were imposed on certain goods such as sugar, tea cigarettes and tobacco manufactures, listed with specific duty rates shown in the
ordinance.
Amendments: 1932 (no. 32), 1935 (no. 1)
Repealed: 1935 (no. 40) (GR)

KCP. Laws, etc.


To establish and regulate control and management under a Board, of the Land and Agricultural Bank. The bank was set up to support agricultural financing especially during the period of economic depression. The ordinance was amended several times, including 1932 (no. 7), 1933 (no. 4), 1942 (no. 8), 1943 (no. 15), 1944 (no. 19), 1946 (no. 5), 1947 (no. 22), 1947 (no. 47), 1956 (no. 60), 1963 (no. 27) (GR)

KCP. Laws, etc.


An emergency, short term tax during the period of economic depression. Amended: 1932 (no. 27) (GR)
Levy on Salaries (Transport Services) Ordinance, no. 58, 1931.-

An emergency short term levy imposed on the salaries of officers in
the service of the Kenya and Uganda Railways and Harbours. (GR)


To provide for the recovery of certain sums (up to £35,000) advanced
from revenues as subsidies to maize producers exporting maize in order
to give relief in connection with railway and port charges.
Repealed: 1955 (no. 25) (PD)

Nursing Sisters (Retiring Allowances) Ordinance no. 21, 1931.-

To provide for payment of retiring allowances to European nursing
sisters.
Amendments: 1931 (no. 21), 1935 (no. 3), 1936 (no. 24) (PE)
The committee's terms of reference were to examine and present terms and conditions attached to European appointments in Kenya civil service and to make recommendations with a view to the modification of such terms and conditions for future entrants including those engaged in agreements, having in mind the possible establishment of a pure local civil service in Kenya. The committee of eight concerned itself with principles rather than details of operations in its review of passages, pensions and leave allowances. It considered financial commitments under the present terms of service and made proposals to reduce pension commitment and the size of the establishment in order to save £100,000 per annum. A Civil Service Board was also suggested. This report provides vital data for tracing the development of the civil service structure and financial implications for the government. (PE)
Correspondence (1931/32) arising from the report of the Joint Select Committee on closer union in East Africa.- London: HMSO, 1932.- 60p.- (cmd. 4141)

The thirteen pieces of correspondence between the Secretary of State, Colonial Office, the Governors of Kenya, Uganda and Tanganyika and the Secretary of the Governors' conference, referred to various points raised in the report of the Joint Select Committee on closer union in East Africa (1931:201). Among this correspondence was the despatch dated 6.2.1932 from the governor of Kenya sent in response to a request for comments by the Secretary of State. On customs, the governor pointed out the existing cooperation in the region and referred to the rulings in the Excise Duties Agreement Ordinance (1931:207) and in the Excise Duties Ordinance (1931:208). He also observed that the Customs Tariff Ordinance (1930:194) passed in the three countries supported the principle of "suspended duties" allowing elasticity in improving duties on certain articles. Through these, he reckoned that maximum coordination had been achieved. On the proposed financial system based on unitary system of government with regard to indirect taxation, the governor noted difficulties especially in regard to apportionment of revenue and expenditure. He contended that this might lead to extravagance and disagreements. He did not favour separate budgets. He opposed a request for the Chief Native Commissioner (CNC) to take charge of preparing estimates for the
African administration arguing that it would be impractical to distinguish between respective finances. He preferred the existing arrangement whereby CNC submitted all financial resolutions and annual estimates of Local Native Councils to the Executive Council for final sanction. This procedure ensured that LNC finances remained under the scrutiny of the central government. The governor acknowledged the need for gradual expansion of LNC financial functions and the need for an inquiry into taxation. He further pointed out that the delay in the Land Bank Ordinance agreed upon in 1926 was due to the current unfavourable financial position that the government was in.

The despatch from the Secretary of State dated 3.7.1932 (p.46-58) in response to the communication from the East African governors advised that

a. The closer union programme would be postponed though a partial union could be contemplated between Kenya and Uganda.

b. Roger Gibb would be appointed to inquire into the railway rates.

c. The Conference of governors was responsible for sorting out difficulties surrounding the existing customs cooperation

d. East African countries may set up a Common Research Fund to which the British government would contribute research grants.

e. The Conference of governors should maintain its Secretariat in Nairobi. It should continue deliberating on "native policy" encompassing trusteeship and paramountcy of the indigenous population and removal of racial bias in all spheres such as rail rates, taxes and subsidies.

f. Moyne's report (1932:216) of inquiry on taxation was accepted in principle.
q. The Carter commission on land was appointed in accordance with the recommendation of the Joint Select Committee (1931:201).

This correspondence covered the earlier period of the Great depression and it was no wonder that the views all round were cautious of commitments for extra expenditure. However there was an apparent softening on racial bias particularly with regard to allocation of public revenues. (PE QR PPBS)

216

QB. Financial Commission.

Report by the Financial Commissioner (Lord Moyne) on certain questions in Kenya.- London: HMSO. 1932.- 122p.- (cmd. 4093)

Notes: Report was presented to the Secretary of State for the colonies for presentation to Parliament.

Lord Moyne was appointed Financial Commissioner with responsibilities
a, to inquire into matters specified in the report of the Joint Select Committee on closer union in East Africa (1931:201), in special regard to contributions of different racial communities in Kenya; government expenditure for the benefit of different races; and degree and manner in which financial responsibility should be conferred on the Local Native Councils (LNC);

b, to review the general financial and economic situation in Kenya; and

c, to review the general budgetary position with a view to recommending re-adjustment of taxation system and expenditure patterns.

The one-man commission spent two months collecting, analysing and
assessing data. Data were obtained through verbal and written evidence of officials and non-official representatives of the Legislative Council. Comparative data were obtained from other East African countries regarding "native administration" and from Nigeria regarding the "Haraji" or the general tax. Lord Moyne took into account earlier concepts of "trusteeship", "dual policy" and "African paramountcy". During his studies of contributions to revenue by different races and the respective benefits enjoyed, Moyne was appalled by the shortage of accurate data on which to estimate racial proportions and to ascertain relative taxable capacity. He nevertheless chose to conclude that overall, African affairs were handled fairly and any noticeable differences were justified. In this regard he recommended that the Chief Native Commissioner should in future take full charge to organize economic surveys and to prepare detailed estimates of revenue and expenditure in respect of African affairs. Moyne observed the continued deterioration of the general financial and economic situation. The price of export commodities in the world market had fallen drastically. Debt charges had increased the burden on taxpayers. Cash reserves were being depleted rapidly. The commissioner recommended retrenchment through strict economy particularly in non-recurrent expenditure. He further recommended an increase in tax revenue raised from new forms of taxation such as livestock tax and cultivation tax imposed on Africans, and from the revival of income tax imposed on non-Africans. Capital grants should be solicited from the Colonial Development Fund. In addition, the Native Marketing Advisory Council should be set up to streamline marketing arrangements for products allowed from African areas to
ensure control and subsequently higher yields for the government. A review of the budgetary position led the commissioner to recommend a further review of the financial policy. An Economy Committee should be set up to assist the governor to examine local government finances with a view to allowing LNCs to exercise financial administration and to receive additional grants-in-aid from the proposed Native Betterment Fund. The fund set up to be administered by the Native Betterment Committee would provide a pool for financing such services for Africans as in the fields of health, agriculture and communications.

The report was undoubtedly based on much deeper research than many others compiled before it. But it was an inquiry into the crisis of the great depression and has to be viewed in this light. Several of its recommendations were implemented but a fresh review was conducted soon after the depression, presumably to present a less aggressive formulae for economic recovery. The author's language in this report is subtle to suit the situation in which the indigenous population veremontly opposed unjust treatment. To brush aside the opposition, the commissioner for example, argued that "equality of sacrifice in taxation and the burdens of taxation are different coupled with different levels of social services and contrasts in living standards... The non-African has benefitted from amenities of little value to the native" (p.26). To show the impracticability of any changes in African favour, he said, "to lay down exactly what would be fair contribution is a matter altogether so involved and so unsuitable for exact judgement that I certainly do not consider any sudden or drastic re-adjustment... in this connexion" (p.27). (PD PE GR PPBS)
217
KCP. Laws, etc.


To legislate the minimum wage, creating a minimum wage fixing machinery.
Repealed: 1946 (no 55) (PPBS)

218
KCP. Laws, etc.


To regulate pensions, gratuities and other allowances to be granted in respect of the service of non-European officers defined as those employed on Asiatic terms but not defined as European.
Amendments: 1934 (no. 47), 1935 (no. 4), 1936 (no. 27), 1941 (no. 4), 1943 (nos. 18 & 37)
Repealed: 1950 (no. 31) (PE)

219
KCP. Laws, etc.


The ordinance increased poll tax as a short term measure to raise more revenue during the economic depression. (GR)
To provide for the establishment of the fund.
Repealed: 1948 (no. 87) (PE)

The memoranda presented plans and financial estimates for development of agriculture, education and public health for the African community. The author was strongly convinced that to achieve total development in the country, the African community had to be supported in the development of agriculture, education and health. He estimated appropriately the financial requirements for special projects on women and for propaganda programmes and proposed that £67,000 should be spent annually on the African community. Noting that this sum was only a quarter of the total income earned by the African population, he stressed the urgency to raise this income from £2.8 million to £14 million in five years. The plan included details of financial implications in terms of both recurrent and capital expenditure. Development funds needed to be allocated from additional loans or from central revenue accumulated from increased "native" taxation. The
memoranda was a realistic attempt to development planning applying rudimentary statistical data available at the time. (PPBS PD PE GR)

KCP.


Chairman: H.E. Goodship

The Committee of four was asked to inquire into and report upon the administrative organization of Public Works Department (PWD) and to assess the need for increased clerical staff. The committee carried out a general review of functions and a study of projects and other engagements for which the department had incurred expenses since 1926, tabulating the statistical data collected. It was reported that the department had expended £350,500 in 1926 increasing to £520,761 in 1929. Of these, loan funds amounted to £85,812 and £424,371, respectively.

PWD was one of the oldest and most heavily financed departments. Information on its financial allocations and engagements offer a fair indication of government's financial commitments in development and servicing of public works. The report however was poorly presented lacking contents list, page headings or numbered paragraphs to ease reference. A large section of the report consisted of long verbatim reports of interviews which require further analysis for effective utilization. (PE)
Roger Gibb was appointed in response to the report of the Joint Select Committee on closer union in East Africa (1931:201) in which were recorded witnesses' reports of "unfairness" of the operating railway rates. Roger Gibb therefore inquired into

a, the rail rates and railway finance in East Africa taking into account interests of different categories of users of transport system, with a view to maintaining balance between producers, traders and consumers.

b, road competition with rail and lighterage at the ports.

He made visits along the railway and consulted with officials, race-based associations and the Kenya Uganda Railway Advisory Council. He reviewed the rating policy laid down in 1921 by General Hammond which allowed cheap export rates and high import distribution rates to favour locally produced goods. The KUR Advisory Council was being guided by these rates which seemed to ignore railway economic principles and the prevailing world competition for exports. Gibb recommended a reorganization in railway management disclaiming the need for a High Commissioner for Transport. The General Manager of the KUR had to cease membership of the Legislative Council to assume a
positive role in advising either a Railway Board of Governors of East Africa or an independent board based in London. A revision of railway rates was necessary to ensure a reduction in financial burdens particularly on the Africans, and an increase in revenue for governments. He advocated a professional approach taking into consideration the rail costs, road competition and adequate methods of calculating profit and loss in railway finance. He preferred the formation of a railway company which in future would raise capital independently and rely less on government finances. Gibb's suggestions on a revised relationship would yield financial benefits for Kenya government.

Detailed information on railway rates in this report served to indicate how public funds were entangled with the railway financing and signaled territorial complications in future. (GR)

224

KCP. Alternative Revenue Proposals Committee.


Chairman: H.H.Rushton

The eleven-man committee aimed to increase sources of revenue at a time when the country was experiencing severe economic conditions. Through the mass media appeal, over thirty memoranda were received to supplement data obtained through interviews. Administrative and legislative provisions data were appraised with respect to different types of taxes, duties, fees, licences and service charges. The committee recommended further study and consideration for six types of proposed revenue sources, namely,
a. taxation on company registration
b. trade licences
c. stamp duties on bills of exchange and promisory notes
d. package tax
e. landing tax on passengers
f. graduated non-native poll tax or non-native poll tax with graduated relief.

The committee also supported the call to set up in a Revenue Department, an Internal Revenue Registry and Collecting Office. The urgency to raise more revenue was in direct response to pressures of the economic depression as evidenced in this report. (GR)

225
KCP. Expenditure Advisory Committee.


Chairman: H.H. Rushton

The five-member committee was appointed by the Governor to study and make recommendations on the reorganization of every government department and on the pattern of government expenditure on essential services over the next four years. It was asked to show relationship between total public expenditure and a revenue based on taxation. Data were collected during 102 meetings mostly held in Nairobi, at which were received written and verbal evidence from "local residents and representative bodies" and civil servants. 300 memoranda were received and 88 witnesses were interviewed. Additional financial data were obtained from the Treasury department. In the course of compiling the report 21 interim memoranda were apparently submitted to
inform the government of progress being made. The committee reviewed
the country’s financial position since 1921. The cash position had
steadily deteriorated and actual expenditure had been reduced since
1930 due to a fall in revenue receipts. On reviewing departmental
organization, the budgeting system and expenditures on public
services, the committee stressed the need for a balanced budget,
adequate liquid reserves, and a progressively reduced expenditure.
The required basic expenditure for 1934 was estimated at £3,176,379
but since this sum could not be met from tax revenue a deficit of
£140,369 was envisaged and expected to rise to £171,638 by 1937. It
was recognized that the unfavourable situation was due to the
prevailing economic depression coupled with extravagance in the past.
The report highlights the effects of economic depression and suggests
remedies. The appointment of the committee indicates the concern for
the deterioration of the fiscal situation, the government’s
unwillingness to curtail services and its wish to make the machinery
more efficient. The committee’s terms of reference omit coverage of
such matters as loans, pensions and expenditure on “native services”,
these being the subject of Moyne’s inquiry (1932:216). The appendices
to the report present statistical data on revenue and expenditure
including draft and sanctioned estimates for 1932 and 1933. The
witnesses are not listed making it difficult to assess representation.
The committee acknowledges the paucity of data without which it
refrains from making specific recommendations. (GR PE PP BS)
Imposed tax on company profits as an alternative revenue measure during the depression.
Amended in 1950. (GR)

To authorize the raising of loans to enable the E.A. Currency Board to provide funds to meet further redemptions of currency. The Government was in turn to authorize the Crown Agents to raise such loans in London in the form of bonds not exceeding the sum of £650,000, with interest and other charges being secured by the general revenue and the country’s assets.
Repealed: 1960 (no. 68) (PD)

An alternative revenue measure during the depression. (GR)
KCP. Laws, etc.

Licensing Ordinance; alternative revenue measures, no. XLI, 1933.- Nairobi: GP, 1933.- 12p.

To make provision for licensing certain trades, professions and occupations and to specify the licence fees payable.
Repealed: 1934 (no. 63) (GR)

KCP. Laws, etc.


The ordinance introduced a short term levy of Non-native poll tax at a rate graduated according to income.
Amendments: 1934 (no. 1) (GR)

KCP. Laws, etc.

Specific Loan (no.4) Ordinance, no. 25, 1933.- Nairobi: GP, 1933.- 2p.

Raising the loan for the sum of £300,000 was sanctioned to finance public purposes including guaranteeing the establishment of the Land and Agricultural Bank and granting loans to the local authorities. It granted power to issue Treasury bills as per the "Colonial Treasury Bills Ordinance (1922:114) The terms and conditions with regard to
repayment of interest and of building a sinking fund, and related factors were set out in the ordinance. (PD)

232

KCP. Laws, etc.


As alternative short term revenue measure to operate during the depression. (GR)

233

KCP.

Report of the Select Committee... appointed to consider the establishment of a Native Betterment Fund.- Nairobi: GP, 1933.- 28p.

Chairman: A. de V. Wade

The Select Committee comprised of nine members was asked to draw up a working document based on the Moyne's recommendation (1932:216) to establish Native Betterment Fund intended to safeguard development of services for the African population. The committee defined objectives, functions and the administrative structure of the fund and recommended that the fund should,

a, be established by a local ordinance

b, be financed from half the average yield of taxes paid by Africans calculated six-yearly

c, be independent of scrutiny by Select committee on estimates therefore not be subject to recurrent cuts
d, be spent on such services as agriculture, education, health, public works.

Setting up the fund was in keeping with the policy of cooperative development advocated by earlier administrators such as Governor Grigg. Other proposals should be consulted in conjunction with this report. (PE)

234

KCP.

Two despatches from Secretary of State to the Governor nos. 397 and 398 of 7.6.1933 on financial position in Kenya.—Nairobi: Legislative Council, 1933.—(Sessional paper no. 1 of 1933)

The despatches were concerned with tax policy in reference to the 1932 report on financial position in Kenya (Moyne, 1932:216). The first despatch stressed the need to restore a favourable financial position through retrenchment or stringent measures of economy and taxation. Additional taxation of the richer foreigner population was considered necessary while the need for legislating alternative revenue sources was stressed. The second despatch spelt out steps to follow in order to legislate the alternative revenue proposals. The despatches presented the views of the British government responding to reports of inquiries just completed.

(PPBS)
The report issued by the committee of four discussed conditions of colonial service with particular regard to leave and passages. Details were given relating to staff allowances and the financial commitment that a colonial government might consider to accept, thus presenting a guide for application in all colonies, including Kenya.

(PE)

GB. Kenya Land Commission.

Report.—London: HMSO, 1934.—618p.—(cmd. 4556)

Notes:

Chairman: Maurice Carter

In 3 vols. Vol. I Evidence relating to Kikuyu Province. Vol. II Evidence relating to Masai, Kamba, Northern Frontier, Turkana, Rift Valley and Nzoia Provinces. Vol. III Evidence relating to Nyanza and Coast Provinces; the European highlands, the working of Lands Trust Ordinance, and evidence of general application, including evidence taken in London except that part of it which relates to Kikuyu Province. The commission was concerned with the land question in Kenya and deliberation inevitably considered important financial aspects with implications on public finance, for example.
a, compensation to be paid to Africans whose lands were alienated before and after the commission, and in respect of the rights stipulated under the 1915 Crown Lands Ordinance;
b, costs of fencing, pest control, soil conservation and other proposed activities in land management;
c, rents in respect of lands through which new railway lines would be constructed;
d, cost of setting up offices of Recorder of Titles;
e, survey costs for redefining boundaries; and
f, capital cost for removal of Africans from newly alienated lands.
During interviews, the African representatives took the opportunity to restate their claim for unpaid compensation for Africans who served in and never returned from the Military Labour Corps during the first world war. For twelve years the War Office and the Treasury had refused to honour claims yet these men were acknowledged as "legally protected foreigners". The commission noted and forwarded these claims.

Appendix III of the report gave an account of both direct and indirect expenditure involved in the implementation of the commission's recommendations. It was feared that indirect costs would be caused by loss of potential revenue, namely, stand premia and rent on lands returned to the Africans. Direct capital cost was estimated at £36,000 and annual recurrent expenditure at £1300.

This was an important report because Kenyan economy was based on land use and government's pattern of public finance management was closely tied to land issues. (GE)
In the white paper, the British Government acknowledged and accepted the commission's recommendations on:

a. exchanges of land for convenient boundaries;
b. redefining of boundaries to extend "European highlands";
c. amendments on the Native Lands Ordinance which was inconvenient and unjust to the indigenous population.

On war compensation, this government yet again refused to honour the war debt of £50,000 in the pretext that the claims could not be substantiated. It reiterated that the subject was closed in 1929, but all the same offered to pay an equivalent "ex gratia grant" to the Kenya government to be devoted to implementing the commission's recommendations "in endeavour to resolve a number of problems... in connection with land and natives". (PE)

To establish the fund for members of Local Asian Civil Service, and provide for contributions by members and by the government at the rate of 5% per annum per salary for men and 7.5% for women while the government contributed from 100 - 200 percent depending on the length of service of the men. For women, government contribution was only
equal to total personal contribution in the six months preceding date of payment.

Amendments: 1938 (no. 43)

Repealed: 1957 (no. 30) (PE)

239

KCP. Laws, etc.


To consolidate the law relating to the advancement and control of the coffee industry, to authorize the Governor to impose from time to time a levy on all coffee produce imported and exported from Kenya, and to establish a coffee Levy Fund consisting of levy receipts. (GR)

240

KCP. Laws, etc.


To establish a provident fund for European civil servants and to provide for contributions to that fund.

Amendments: 1934 (no. 65), 1939 (no. 31), 1942 (no. 4)

Repealed: 1957 (no. 30) (PE)

To provide for the control of sale of liquor including licensing, fees and fines. (GR)


To provide for the licensing of certain professions, businesses, trades, arts, callings and industries, and to fix the licence fees payable.

Amendments: 1935 (no. 14) (GR)


To impose a levy of Native Hut and Poll tax, repealing previous legislation.

Amendments: 1935 (no. 12), 1936 (no. 46)

Repealed: 1942 (no. 21) (GR)

An authority to impose levy of a Non-native poll tax at a rate graduated according to the taxpayer's income, and to repeal the existing ordinance until the new one expires.

Amendments: 1935 (no. 44) (GR)


To provide for the transfer of revenue collected in respect of tax, licence, certificates or permit by the Accountant General or any person deputed by him to receive.

Repealed: 1960 (no. 29) (GR)


To impose a levy on the export of sisal fibre and to regulate the expenditure of the proceeds thereof and of sums granted for the purpose of the improvement of the industry, and to establish the fund.

(GR)
The committee examined provisions of the Licensing Ordinance (1933:229), and amended it with due regard to safeguarding revenue. Information was gathered at meetings held in the major urban centres of Nairobi, Mombasa and Nakuru where the committee interviewed traders and received written memoranda. Licences being an important source of government revenue, the committee considered each type e.g. wine merchants and grocers licence, and other relevant laws and regulations, with the aim to remove anomalies that may have been introduced earlier. Fifteen such licences were presented in a table showing fees per annum and giving other details such as the towns where each was applicable. (GR)
KCP.

Chairman: G. Walsh

The committee collected oral and written evidence regarding trade licensing legislation. It recommended adjustment of the structure of the ordinance and suggested ways of reducing incidence of avoidance. A dissenting note from the Asian member opposed over-taxation of the "commercial community" implied in the recommendations. (GR)

KCP. Economic Development Committee.

Chairman: G.R. Sandford

The Governor appointed a committee of 10 to report on the financial position of Kenya noting the nature of loan commitments, to propose methods of improving balance of trade, and to advise on ways of maintaining and developing agriculture and industrial resources. A mass media appeal yielded 128 memoranda and resulted in meetings with boards and associations' representatives and with government officers.

The report covered the following:

a) Statistical review: The financial position over ten years
(1923-1933) was hard-hit by the economic depression and recurring deficits had forced a reduction in expenditure.

b) Existing loan commitments: Public debt had reached £17,205,600 in 1935, £13,251,808 of this having been borrowed on the Railway's account while complications had arisen from apportioning railway liabilities between Kenya and Uganda. The terms and conditions regarding each loan were explained.

c) Balance of trade: Data for imports and exports were tabulated showing product, quantity, value and government revenue earned.

The committee reached several conclusions and made a number of recommendations. For example, on external loans, although these had provided essential supply of capital, the government was advised to consider raising local loans as well.

This work does not appear to have drawn heavily on earlier reports and therefore gives a fresh view of the economic and financial situation offering suggestions for financing economic reconstruction after a disastrous depression. (PD GR PE)

250

KCP. Laws, etc.


To provide for the legalisation of the payment of certain pensions to certain civil servants serving under the terms applicable to Asians who were allowed to retire voluntarily. Individual persons are named. (PE)
To impose duties on articles manufactured in Kenya such as tea, sugar, cigarettes, tobacco. Various amendments altered the list of chargeable items.

Amendments: 1939 (no. 23), 1942 (no. 14), 1943 (no. 22), 1945 (no. 34), 1946 (no. 29), 1947 (no. 11), 1949 (no. 58), 1950 (no. 54)


To provide for the nomination and election of members of the Council.

Amendments: 1943 (no. 34), 1948 (no. 37)

The committee of five was asked to consider and propose measures of economy which would result in a reduction of about £100,000 in the net annual expenditure. It held 39 meetings to receive and consider
written and verbal evidence from officials and the general public. The report contained a review of expenditure and revenue for the period between 1925 and 1934 showing incidence of surpluses until 1928 and deficits until 1933. Each administrative department was considered separately and suggestions made on how expenditure could be reduced without curtailing essential services. For example, it recommended the closure of the Nairobi Bonded Warehouse for a saving of £440. Funded public debt was considered to be alarmingly high with charges amounting to £1,066 million in 1935. A loan conversion which would result in an interest rate reduction and a £258,000 per annum reduction on charges was advocated. A revised relationship between the government and the Railway administration was suggested to ensure that the latter did not lose financially while protecting the former. A regrouping of the departments was also suggested in the endeavours to attain a reduction of the expenditure by £100,000. A schedule of recommendations was given in Appendix 1. The document which was analytical though not supported by much statistical data was compiled towards the end of the economic depression when deliberations were undoubtedly influenced by the prevailing conditions. It nevertheless provided a basis for an administrative structure that was operative with adjustments to the Independence era. (PE PPBS PD GR)
Alan Pim conducted the one-member commission on the administrative organization and financial system and policy in Kenya. He collected data through thorough study of past reports of committees of inquiry and commissions, through visits to districts and other offices and by interviewing representatives of LNC, European settlers, the Legislative Council and the National Chamber of Commerce. He examined and made proposals for government finance adjustments while preserving financial stability of government.

Pim's report included a brief summary of physical and other features of Kenya affecting the country's economic resources as bases for revenue and expenditure analysis. He analysed the financial position noting sources of revenue and examining individual heads of expenditure. He considered it an unsatisfactory situation with public debt rising to over £17.2 million and a sinking fund of nearly £1.5 million. To improve the public debt position, it was reckoned that the burden of the Uganda Railway loans, pensions and other construction expenses should not be borne wholly by Kenya Government because the railway was not originally built to develop Kenya but to "abolish slave trade" and to open up trade with Uganda. The railway liability of £5.5 million was therefore a Colonial Office liability.
Regarding the central organization of government, he noted a gradual but positive evolution and Pirn proposed further economies through administrative reorganization in addition to a modified tax system in which income tax would replace graduated non-native poll tax and education tax. Tax graduation was recommended to make the Native hut and poll tax less burdensome to the indigenous taxpayer.

The report was long and informative having drawn heavily on earlier reports but effectively bringing out those aspects that would help to revive the economy after the adverse effects of the economic depression. (PD GR PE)

255

GB. Committee on Pensions to Widows and Orphans of Officers in the Colonial Service and on the Colonial Provident Funds.


Chairman: A. W. Watson

The committee was asked to

a, review existing arrangements with regards to pensions to widows and orphans of officers in the colonial service and to the Colonial Provident Fund; and to

b, recommend changes with special reference to classes of officials, benefits to be afforded and nature of financial provisions to be made with a view to standardization of practice in all colonies.

A historical survey showed how in East Africa, pension schemes had replaced pension funds. Schemes required contributions to be credited to the general revenue of government from which payment of pensions was liable. Contributions were calculated on the basis that compound
interest at recognized rate would be paid on assumed accumulations. Where funds were maintained, it was found that accumulated contributions could be held as loans to government, or be invested in securities. The committee therefore preferred creation and maintenance of pension funds to schemes. The creation of a Central Fund was proposed under the Crown Agents, and run by a Treasury Board of Management. Such a fund would be audited and be exempt from UK taxes. Contributions into the fund would be open to all levels of officers of all races except the women and governors.

The guidelines on pensions and pension funds were taken into consideration in later reviews of pension legislations. (PE)

256

KCP.

Colonial loans; expenditure on buildings, water supplies during the period 1925-1934.- Nairobi: GP, 1936.- 317p.

The ten-year report gave information regarding expenditure out of loans raised for buildings, waterworks, bridges and roads amounting to nearly £1.8 million out of a total of over £2 million loan funds. Further details were provided on

a, specific loans: source, amount, redemption conditions, repayment rate, interest charges, sinking funds, and the nature of the project the loan was raised to finance;

b, loan accounts statements; and

c, related ordinances, policy, committees, funds, tender and contracts.

Annual statements of loan accounts were also published separately for
presentation to the Council.
The document is a unique source of information on growth and management of public debt over a period of ten years. (PD)

257
KCP.

Chairman: W.Harragin

The six-member committee was asked to explore possibilities of lightening the burden of agricultural indebtedness to farmers and to consider in depth the long and short term finance vis a vis the Land Bank capital. The committee held 13 meetings over four months in 1935 and interviewed 27 European and Indian representatives of boards, associations and missions. 20 memoranda were also received. The report consisted of a review of agricultural and physical conditions, an analysis of markets, commodity prices and the status of mortgages. It contained reactions towards the ending depressive years.

Subsequently, the committee recommended that
a) the Land bank should increase its capital, and
b) a Conciliation Board should be appointed to regularize bank advances for agricultural development.

The government had a stake in the agricultural-based economy. The report gives evidence for this concern and insight into means of financial support accorded the agricultural sector. (PD PE)
258
KCP. Laws, etc.

Education and Poll Taxes (Repeal) Ordinance, no. 49, 1936.- Nairobi: GP, 1936.- 4p

To repeal ordinances respecting the Non-native Poll tax (1934), European education tax (1926) and the Asiatic education tax (1926) (GR)

259
KCP. Laws, etc.


To provide for the constitution of the Farmers Conciliation Board, and to invest the Board with powers to authorize assistance and relief of farmers channelled through the Land and Agricultural Bank. The assistance would be assessed at 70% of the average year’s crop.

Amended: 1939
Repealed: 1960 (no. 68) (PE)

260
KCP. Laws, etc.


It provided for annual payment of the tax by non-Africans at varying rates for Europeans (sh.40), Asians (sh.30) and “other” (sh.20).
To establish a Post Office Savings Bank, repealing the previous legislation.

Amendments: 1941 (no. 22)

KCP. Laws, etc.

Specific Loan (no.5) Ordinance, no. 9, 1936.- Nairobi: GP, 1936.- 4p.

The Government was authorized to raise from the UK through the Crown Agents the sum of £625,000 to finance public purposes including the Land and Agricultural Bank, and the local authorities. The terms and conditions with regard to repayment of interest and of building a sinking fund, and related factors were set out in the ordinance, being similar to those set out in the Specific Loan (no.4) ordinance (1933:231) (PD)

KCP. Laws, etc.


To provide for licensing of traders within the colony and to fix the
licensure payable.

Amendments: 1937 (no. 20), 1942 (no. 29), 1943 (no. 7), 1947 (no. 3 & 19)

Repealed: 1951 (no. 11) (GR)

264

KCP.


Chairman: A.H. Webb

The commission of six included one Indian member and the Chief Native Commissioner. To carry out the inquiry on allegations of abuse and hardship in collection of personal taxes, the commission solicited information from administrative officers, missionary societies and three Indian representatives who had alleged the abuses in the Legislative Council. Two European members also forwarded complaints. The commission visited six African districts "to investigate the complaints received" (p.7). In all, 207 individuals presented written and/or verbal evidence and the commission deliberated over them at 19 meetings.

The major complaints regarding the Native hut and poll tax were mainly received from women and were concerned with physical harassment, rape, bribery, arrests, confiscation or illegal seizure of stock. Individuals were forced to pay tax for absent relatives and the receipts for tax paid were not always issued. Surprisingly, the
commission's reaction was that "these abuses are, with a few exceptions, neither very prevalent, nor ...very grave in character having regard to the stage of civilisation of the people" (p. 5). The commission obviously showed no regard to the dignity or taxable capacity of the Native hut and poll taxpayer and accepted extortion as a fair means of extracting government revenue.

On the Native Hut and Poll tax, the committee recommended that the government should:

a. substitute poll tax on males for hut and poll tax;
b. appoint revenue officers exclusively to collect the new poll tax;
c. improve salaries and wages of headmen and their "tribal police" engaged in tax collection;
d. appoint tax exemption committees and issue exemption certificates;
e. establish detention camps for tax defaulters and employ detainees on road works for hard labour.

In response to the complaints of hardships of non-native graduated poll tax, it was recommended that existing advisory committees should sympathetically attend to non-African exemption applications. It is noticeable in the report how complaints from the African taxpayer were either ignored or had resulted in even more severe measures recommended to enforce causes of these complaints. The report was presented clearly to provide information in support of the existing tax policy. (GR)
The Treasurer, the Chief Native Commissioner and the committee secretary constituted the committee. They appealed to the public for evidence on "native taxation" and held "numerous", largely "informal" meetings during the tours to the coastal, central and western regions.

They reviewed recent and past proposals for tax reforms and examined other taxation systems operating in the rest of the continent. The report was presented in four main sections covering a historical survey, tax reform, collection methods, conclusions and recommendations. The historical survey traced the taxation system in Kenya and its various reforms, respective ordinances and regulations. A statistical review of tax revenue covered the period between 1914 and 1935. Discussions on tax reform on the basis of assessment considered the wide variety of taxes proposed by Moyne (1932:216) and others and concluded that "alternatives submitted are no more equitable and present numerous insurmountable practical difficulties in addition" (p.37). No further reform on the Hut and poll tax was recommended but tax collection methods were reviewed in relation to revenue yields and dismissed as inefficient. The Kodi-stamp system introduced shortly before was supported as it allowed payment by instalment and claimed to reduce the tax burden. It however required tax registers to be maintained and closely supervised with more tax officers being engaged. Defaulters were charged in local courts.
referred to as "Native tribunals". According to the committee taxation age for Africans was to remain at 16 years "due to advanced African maturity, responsibility and occupation" although it was recognised as the lowest in all colonies.

The final section contained a summary of conclusions and recommendations with a brief review of the guiding principles. The 21 recommendations were said to be based on "broad principles of taxation morality and procedure which have been accepted as nearly perfect over a period of years" (p.52). The committee claimed that the public consulted (no list was provided) saw no need for tax reforms despite evidence available elsewhere that the African taxpayer was unhappy about the tax burden and the harsh collection methods employed.

The appendices presented a progress report on the Kodi-stamp system, a specimen of a stamp collecting card and a review of "Native tax registration in East Africa". The report which was solicited by the Colonial Secretary was largely a response to conclusions and recommendations of previous tax reviews to give direction to the action that the government should take. (GR)
To impose tax upon incomes and to regulate collection. The ordinance re-introduced income tax since it was rejected in 1924. It authorized assessment and collection.

Repealed: 1940 (no. 11) (GR)

To make provision in regard to powers and duties of colonial headmen and local courts designed for the African population. The chief’s duties included "regulating collection or receipt of money or property from the Africans" (sec. 9 m) and "preventing evasion of any tax" (sec. 10 q). The ordinance also established Local Native Funds into which to pay such proceeds as from rates.

Amendments: 1940 (no. 20 & 37), 1942 (no. 30), 1943 (19), 1946 (17), 1948 (n. 11), 1952 (no. 43) (PPBS)

Provided for tea cess to be charged on tea processed in the colony. Also set up a Tea Board.

Repealed: 1950 (no. 58) (GR)


To provide for the coordination of means of and facilities for transport, for the appointment of the Board as the licensing authority and for ways of determining types of licences and respective fees.

Amendments: 1938 (no. 24), 1946 (nos. 3 & 25), 1947 (no. 19) (GR)

Report of the Select committee ... on the provisions of a bill to impose a tax upon incomes and to regulate the collection thereof. - Nairobi: GP, 1937. - 21p.

The Select committee of eight, chaired by the Attorney General, was asked to consider and report on the bill to legislate income tax and set regulations for the collection of the same. The committee held fourteen meetings, interviewed nineteen witnesses and received several
memoranda. Its basic tools included the text of the bill itself together with the Report of the income tax codification committee. The committee's deliberations took into account the financial position of the country at a time when the latter was just emerging from economic depression. It was important therefore that investment was not discouraged through taxation. With amendments, the bill was supported.

The amendments were presented in the report clause by clause making the report easy to use in conjunction with the original text of the bill. (GR)

271

KCP. Central Roads and Traffic Board.

   Report on the programme of road improvement.- Nairobi: GP, 1938.-
   28p.: tables.- (Sessional Paper no. 3 of 1938)

   The report was presented in two parts. Part one reviewed the programme of permanent road improvement and noted that the funds allowed amounted to £250,000. Part two examined the previous estimates on road improvement. Revised estimated cost for each road was worked out and the revised total rose by £150,000. Similarly, information was provided regarding prospective sources of funds, and guidance was given on the allocation of the loan funds available.

   The report provided detailed data on public works, one of the services constantly requiring heavy government expenditure, inevitably of loan funds. (PE PD)
To authorize change of titles of the principal financial officers, namely, Financial Secretary, the Accountant General and the Commissioner of Inland Revenue substituted for the Treasurer as shown in three respective schedules referring to whole or part of the legislation affected by the changes. The changes were the result of structural reorganization of financial administration.

A resume of Sir Alan Pim’s recommendations (1936:254) highlighted the main concerns with administrative reorganization to promote efficiency, to ensure economy and to increase revenue. For example, efficiency and economy would be achieved through expenditure cuts and mergers of administrative departments while new revenue measures were recommended to include raising minimum age of taxpayers from 16 to 18 years in order to reduce discontent and tax evasion.
As the Select committee only indicated government reactions to the recommendations, the report is best used together with the full text of the report. (GR GE PD PPBS)

274

KCP.


In his report to the Standing Finance Committee, the commissioner of Income Tax provided facts relating to the assessment and collection of income tax legislated in the same year and conveyed opinions formed during its brief period of operation. The total number of taxpayers assessed was 1300 and the total income assessed was £2.42 million. From his analysis, the commissioner concluded that

a, no inconvenience to the taxpayer had been noted;
b, a higher yield than originally estimated was being achieved; and
c, there was neither evidence of foreign capital outflow as a result of the income tax legislation, nor attempts to transfer business to neighbouring countries.

Overall the commissioner was encouraged by the reactions to the imposition and implementation of the 1937 Income tax Ordinance. As this was the third attempt to introduce income tax in Kenya, it was appropriate to monitor the reactions of the taxpayers without delay. The report was a necessary confirmation that the community being taxed was well adjusted to this form of taxation. (GR)

To provide for payment of pensions, gratuities and other allowances in respect of death, disablement or sickness of members of HM Forces serving in any unit raised in the colony and for establishment of the Pensions Appeal Tribunal.

Amendments: 1941 (no. 24), 1946 (no. 35) (PE)


To impose penalties for trading with the enemies of Britain (not British subject or protected person but of a state at war with HM), and to make provision as respects property and subjects of those enemies.


To provide for the raising of additional revenue during the war through a 40%-50% surtax on income tax (individual and company), and surcharge on the Non-native Poll tax.

Repealed: 1940 (nos. 26 & 45) (GR)
The Act made provision for promoting development of the resources and the welfare of the peoples of colonies, protectorates, protected states and mandated territories, and for relieving respective governments from liability in respect of certain loans. Repealing the Colonial Development Act (1929:179), the act indicated the nature of schemes to be supported through loans and grants from moneys provided by the Parliament. The schedule of loans to receive relief included the Uganda Railway outstanding loan for £5,502,592.

To give legislative effect for a limited period to orders of the Governor in Council improving new or existing duties of customs and excise.

Repealed: 1959 (no. 44) (GR)
The ordinance consolidated and amended the law relating to income tax, taking into consideration the experiences of income tax administration under the 1937 Income Tax Ordinance (1937:266) and repealing this ordinance.

Amendments: 1943, (no. 24), 1946 (no. 2), 1947 (nos. 2 & 16), 1948 (no. 69), 1949 (nos. 32 & 56), 1951 (nos. 25 & 66)

Repealed: 1952 (no. 33) (GR)

To provide for the raising of additional revenue during the war, imposing new duties with reference to Customs tariff ordinance, 1930 (10%), Excise ordinance, 1935 (on sugar and tea) and Beer ordinance.

Repealed: 1941 (no. 35) (GR)

To amend the European Officers pensions ordinance, 1927 in order to provide for war service personnel to earn pensions. (GR)
Personal Tax Ordinance, no. XLV, 1940.— Nairobi: GP, 1940.— 6p.

The legislation repealed the 1936 Non-native poll tax ordinance to provide for "the payment of an annual personal tax" by individuals in the colony at rates ranging between fifteen and forty shilling on incomes of £60 to £120 per annum, respectively. It specified conditions of exemptions and of penalties for non-payment of tax.

Amendments: 1945 (nos. 27 & 42), 1946 (no. 31), 1947 (no. 3), 1953 (no. 6), 1954 (no. 32), 1956 (no. 14)
Repealed 1957 (no. 28) (GR)

The War Loan Ordinance, no. 42 of 1940 to provide for the raising in the Colony of a war loan... notwithstanding the provisions of the General Loan and Inscribed Stock Ordinance...— Nairobi, GP, 1940.— 2p.

The Governor was authorized "to raise in the colony by issue and sale within or without the colony, any registered bonds, loans of such sum of money as the Legislative Council... may authorize by resolution" (Section 2) and be "utilized for prosecution of the war" (Section 3), and the Governor to lend any moneys so raised to HM Government in UK at such rates of interest not exceeding the prescribed rate, as he may determine" (Section 3). The bonds were to be secured on colonial revenue and assets and be referred to as E.A. War Bonds.
The ordinance amended the Income Tax Ordinance, (1940:280) so as to provide for the raising of additional revenue during the war.

Amendments: 1941, (no. 36) (GR)

KCP. Laws, etc.
War Taxation (Trading Licences) Ordinance, no. 46, 1940.- Nairobi: GP, 1940.- 1p.

Short term authority for added taxes on trading licences providing a 50% surcharge. (GR)

KCP. Laws, etc.

A legislation to control internal prices during the war in order to avoid a, excess war-time price increases and b, accumulation of local funds due to shortage of imports. The tax on profits exceeding "standard" profits at the rate of three fifths of excess computed as per Income Tax ordinance to ascertain total income.

Amendments: 1943 (no. 4), 1945 (no.4), 1947 (no. 15), 1950 (no. 34)

To repeal the 1940 War Taxation (Customs and Excise duties) ordinance and to vary the rates of customs and excise duties in order to raise additional revenue for meeting war requirements.

Amendments: 1942 (no. 28), 1946

Repealed: 1947 (no. 2) (GR)

Local Government (District Councils) Ordinance no. 43, 1941.- Nairobi: GP, 1941.- 1p

To set up District Councils and provide for their financial relationship with the central government, repealing the 1928 ordinance.

Amended: 1942 (no. 5)

Superseded in 1943 (no. 32)

Non-European Officers Pensions (War Service) Ordinance no. 4, 1941.- Nairobi: GP, 1941.- 2p

To authorize qualification for pensions for certain officers other
than Europeans serving in the war. (PE)

KCP.


A committee of five was appointed to examine and make recommendations on financial relationships between Central government and the 22 Local Native Councils (LNC) operating in 32 districts, bearing in mind the stated principles that LNC should manage local government affairs including development and rate themselves for local commitments without involving revenue from the Native Hut and Poll Tax. Reference was made to existing reports, particularly that of S.H. Fazan and to the 1941 financial estimates (s48). The committee noted the hardships surrounding the collection of hut and poll tax particularly from women.

The committee expressed the need to achieve consistency in financial responsibilities e.g. determining salaries of LNC staff and levels of capital expenditure. Establishment of the Native Trust Fund was recommended into which each person would pay two shillings, and LNC would have access to half this amount if the rate-payer was residing outside the home council. The Coast Betterment Fund was to remain separate. It was further recommended that Central government should transfer to LNCs the revenue raised from Native tribunal fines, and from licences for bicycles and carts, "native liquor" and "native traders". LNCs should continue to charge and collect cesses.
In addition, the Hut and Poll Tax should be replaced with Poll Tax paid by male taxpayers only, the tax rate being readjusted so as not to lower revenue yield.

The report is well argued and furnishes information on the history of local authority financing policy and procedures and on African taxation. Appended schedules contain complete analysis of all 1941 LNCs estimates. (GR PE)

292
KCP. Laws, etc.


To make provision for granting pensions to widows and children of Asian officers appointed to service of the government on or after 1.5.1942, to establish the appropriate fund and to define conditions of contributions and payments.
Amendments: 1942 (no. 10), 1945 (no.26), 1951 (no. 64), 1958 (no. 17), 1963 (no. 29) (PE)

293
KCP. Laws, etc.

Customs (Special Duty on Petrol) Ordinance no. 12, 1942.– Nairobi: GP, 1942.– 1p.

A short term authority to increase customs duty on petrol with reference to Customs tariff ordinance no.1, 1930.
King George the Fifth Memorial Fund Ordinance no. 18, 1942.-

To revise the objects and purposes to which the fund set up by the
Trustee Deed of 10.5. 1939, should be devoted, namely, erecting a
monument and other memorials in the main towns.
Repealed: 1960 (no. 68) (PE)

Native Poll Tax Ordinance no. XXI, 1942.- Nairobi: GP, 1942.-
7p.

The ordinance, later renamed "African Poll Tax" repealed the Native
provided for a tax levy not exceeding 2 shillings per annum, payable
by every African male of 18 or more years of age. The tax did not
relate to income earned. Details of penalties and exemptions and
other tax aspects were provided.
Amendments: 1945
Repealed: 1957 (no. 28) (GR)

To provide for the creation of a trust fund, later renamed "African Trust Fund", to be used for the benefit of the African population, to determine the sources of revenue of such fund and the purposes for which moneys in such fund may be expended. (PE)

Revenue Transfer to Local Native Councils Ordinance no. 29, 1942.- Nairobi: GP, 1942.- 1p.

The ordinance made provision for the transfer of certain funds such as licence fees, to the local councils, largely for public works. Repealed: 1950 (no. 12) (GR)


The report reviewed operations under the Colonial Development and Welfare Act passed in 1940 to stimulate development of resources in the colonies. The 1940 act had replaced the 1929 Colonial Development Fund act and the report highlighted the differences in the provisions
Powers to operate the provisions of this act were vested on the Secretary of State and the UK Treasury. The new act authorized a total annual expenditure in the colonies from the vote of £500,000 on research and of an additional £5 million per year for ten years up to 1951. Any unspent funds lapsed to the UK Exchequer every year.

The report presented returns of schemes operated under the CD&W act. In Kenya, only £2,000 had been received for livestock research. (PE PD)

Joint East African Board.


The memorandum written in response to suggestions of the Hailey Committee gave an historical review of East African cooperation and noted the problems that the region was experiencing after the second world war. It was suggested that one of the immediate problems to resolve was the disposal of surplus stores. The need to convert at least three of the existing public loans in order to lessen the debt burden, and to exert strict control of expenditure of funds made available under the Colonial Development and Welfare Act (1940:278), was emphasised. The Board also recommended the creation of a statutory development board to direct economic and welfare programmes. The document indicates the nature of concern for public expenditure shown by this Board. The irony was that the Board was largely opposed to setting up concerns in East Africa where on one hand, labour was
forcibly and cheaply recruited and on the other, free competition with British firms was discouraged. (PE PD)

300
KCP. Laws, etc.
War taxation (Sugar Consumption Tax) Ordinance no. 25, 1943.- Nairobi: GP, 1943.- 1p.

To impose war taxation on sugar consumed in the country.
Amended: 1945 (no. 11)
Repealed: 1946 (no. 44) (GR)

301
KCP. Inland Revenue Department.
The Income tax laws of Kenya, 1940-44 with rules and proclamations, cross references and tables of personal allowances and rates of tax as at 30th April 1944.- Nairobi: GP, 1944.- 84p.: tables

The publication successfully brought together and presented an up-to-date source of income tax laws including the principal ordinance, amending ordinances and rules made thereunder. Historical notes on the legislations were made. The interrelationships and cross references were clearly guided with repealed and suspended sections being printed in italics. The use of headings and varying type-faces eases consultation of this work. (GR)
Coffee Industry (Financial Assistance) Ordinance no. 4, 1944.-

A short term legislation to support development in the coffee industry, authorizing the making of advances of public funds to coffee planters through Land and Agricultural Bank. (PE)


To establish a provident fund for certain employees of the government and to provide for contributions to such fund by such employees and by the government. The fund's account would be in the Post Office Savings Bank, and deposits would include three-fortieth of an employee's monthly salary. This fund was intended for staff in the "African civil service".

Amended: 1948 (no. 39)
Repealed: 1951 (no. 12) (PE GR)
Report of the committee appointed to prepare estimates of capital improvements necessary to bring District Councils' roads up to a reasonable post-war standard.- Nairobi: GP, 1944. - 118 p.: tables, maps.

Chairman: H.W. Lane

The three-man committee adopted a technical approach to examining and reporting on the status of roads in the seven District Councils and to estimating the cost of capital improvements necessary to a "post-war standard". Difficulties were encountered in computing the costs incurred during the war due to, for example, war mechanization as opposed to the use of labour. Expenditure on earthworks, culverts and bridges was however estimated at £397,262 excluding administrative and general charges. Although the basic annual road grant as at 1943 was £45,000, councils had apparently undertaken works amounting to £90,000 per year. It was therefore considered necessary that improvement grants be calculated with the latter figure in mind. Any shortfall would be made good from central government funds and any savings would likewise be returned to this source. All programmes would be inspected by the engineer attached to the Local government department. Appendices to the report included district reports with estimates on improvement costs detailing requirements for additional staff and plant. An accompanying table contained description of improvement work to be done.
The report was evidence of central government's concern for public services in the District Council areas alienated and sparsely populated by the settlers. Roads in the densely populated areas excluded in the terms of reference were under the control of the poorly financed Local Native Councils. (PE)

305 KCP. The Secretariat.

Preparation of development plans.— (Nairobi: The Secretariat), 1944.— 63p.— (Secretariat circular letter no. 44 of April 1944)

The circular letter was addressed to all heads of departments and to Provincial and District commissioners to advise them on how to draw up development plans in their specialised subjects and geographical areas. Reference was made to relevant communication including the Governor's despatch no. 112 of 5.8.1943 to the Secretary of State on colonial development and the reply thereof dated 4.10.1943. The circular outlined the aims and objectives of planning and gave the necessary guidelines. Fundamental principles to be borne in mind included improvement of standards of living and conservation and development of natural resources. In order to formulate comprehensive plans, it was imperative that officers in the field and in the headquarters were consulted. A sample questionnaire was reproduced in the appendix among other essential documents to aid planning.

The circular letter, detailed to serve its particular purpose, was a landmark in development planning in Kenya. The exercise was a direct result of the second world war: the African soldiers who had been exposed to the outside world and whose military services were no
longer required, needed to be settled in an effective and appeasing manner. At the same time the post-war domestic and international demands on UK necessitated expansion of both colonial markets and sources of raw materials and other commodities to support economic development in Britain. But planned development needed to be financed. On development financing, the importance of the CD&W fund (1940:278) was explained. Details of finance already promised and schedules of development and welfare schemes to be financed from the fund were clearly communicated. (PPBS PD)

306

KCP. War Bonus Committee.

Interim reports... European, Asian and African.- Nairobi: GP, 1944.- 43p. Chairman: J.C. Mundy

The Governor appointed the War Bonus Committee consisting of nine members, including one African, to review bonus schemes in response to representations from staff associations in government and railway services. The committee received evidence through three racial sub-committees which ran separate meetings, held interviews with government and railway officials and received memoranda from the same.

Existing bonus schemes were examined only to find no adequate information on how they were formulated. They were considered inadequate and alternative schemes were suggested on the bases of the committee’s analysis of data on price control and price level index in relation to cost of living and alternative cost of living allowance schemes. The recommended European scheme based on a price level index of 155 would cost the colonial government £62,000 p.a. with arrears to
31.1.1944 amounting to £33,000. The Asian scheme based on the same price index level would cost £68,500 p.a. with arrears to the date above amounting to £35,000. The African scheme was a superficial flat family rate of 4-18 shillings per month as a cost of living grant based on a much lower price level index of 100. The African would receive a "cost of living allowance" rather than a "war bonus" in order to reduce the total cost to the government. The committee stressed the need for a permanent index of cost of living and for adjusting the basic salary structure in order to avoid hardships in families, and suggested areas of subsidy to be paid with effect from 1.1.1942.

All races were given consideration in this report in a stratified order which ensured maintenance of separate levels of standards of living while the committee "reserved comments on racial discrimination". While the committee introduced this multiracial input, the report lacked details of government's total financial commitment expected to result from the new proposals. (PPBS PE)

GB. Colonial Office.

Despatch dated 12.11.45 from the Secretary of State for the colonies to colonial governments on colonial development and welfare.-London: HMSO, 1945.- 12p.- (cmd. 6713)

In the despatch, the Secretary of State informed the various colonial governments about the 1945 amendments to the CD&W Act (1940:278). Indeed, the Colonial Development and Welfare Act, 1945 had repealed the 1940 act. The new act increased finances to £120 million. The
despatch stressed that the new act provided a "new chapter of colonial development to bring permanent advantage and improvement to the whole colonial empire and to enable it to play an increasingly important part in world's affairs" (p.6). The need for development planning ensuring that "all resources available are used to the best advantage" was restated. Emphasis was laid on the plight of the British economy due to the prevailing British "burden of war". The despatch included suggestions for drawing up comprehensive plans and for reviewing existing tax systems. It was suggested that in planning, the interests of inhabitants should be aroused and their opinions sought through development committees. Comprehensive plans should include details of projected revenue and expenditure for specific items to cover a ten-year period. Applications for assistance under the CD&W act should be submitted for individual schemes.

The despatch enclosed a table of schemes with allocations by region and country. For East Africa, the allocations were as follows:-

East Africa (Grand Total) £16.25 million

Kenya £ 3.5  "
Uganda £ 2.5  "
Tanganyika £ 3.5  "
East Africa region £ 3.5  "

To draw from the above funds, each country was expected to submit applications for specific projects.

The research potential of a document such as this is the information base it provides for comparative analysis of planning procedures then and now and the effects in the overall development of any particular country. (PE PD)
Chairman: Justice Asquith

The commission of sixteen members was asked to consider principles necessary to guide promotion of higher education and development of universities in the colonies, and to determine avenues of cooperation between UK institutions and those of higher education in the colonies. Relevant data were gathered from witnesses and through solicited and unsolicited memoranda to enable the committee to consider financial aspects relating to the development of higher education. Existing financial estimates of income and expenditure of institutions were examined and possible sources of financial assistance established, such as scholarships. Makerere College in Uganda was the existing East African institution of higher learning and additional funds for it were recommended. The commission also recommended the creation of the Inter-University Council for Higher education in the Colonies and a Colonial Universities Grants Advisory Committee in an attempt to coordinate and control finances, curriculum and qualifications. The report covered a wider geographical area but the recommendations influenced the development of higher education in East Africa and in Kenya in particular. As educational financing at this level was largely external, the aims and objectives of higher education would subsequently be determined and monitored externally. (PE PD)
Colonial development and welfare: a bill to increase the amounts payable out of moneys provided by parliament for the purpose of schemes under section one of the Colonial Development and Welfare Act, 1940, to extend the period during which certain such schemes may continue in force, and to amend sub-section (2) of the said section as respects the Aden Protectorate.—London: HMSO, 1945.—2p.—(Bill 16)

This amendment bill for the CD&W Act, (1940:278), increased money voted by the British Parliament to £120 million for all purposes during the ten-year period beginning in 1946, and subject to a maximum issue in any one year of £17.5 million. No time limit was set for research schemes but the sum payable for research was fixed at £1 million per year. Kenya continued to draw on this fund. (PE PD)

The Act authorized the proposals of Bill no. 16, (1945:309). (PD GR)
Local Loan Ordinance, no. XXII, 1945, to make provision for raising loan in the colony not exceeding the sum of two million pounds. -

The loan was to be raised by creating and issuing in the colony, stock issued and registered by the Accountant General and known as Kenya Stock. The principal moneys paid half yearly were to be charged on local revenues and assets. A Sinking Fund was to be created for repayment of loan at par as additional sum in respect of total nominal amount of loan outstanding equal to 1%, and to remit the sum to the Crown Agent to invest as a sinking fund for final extinction of the debt. (PD PPBS)


A legislation to increase certain pensions payable in respect of public service.
Amendments: 1945 (no. 33), 1948 (no. 19), 1949 (no. 55)
Repealed: 1951 (no. 44) (PE)
Proposals for the reorganization of the administration of Kenya.-
Nairobi: GP, 1945.- 10p.: tables.- (Sessional Paper no. 3 of 1945)

The paper contained proposals for a reorganization of the administration of Kenya in which experienced members of the general public, besides the civil servants, would take active part in the running of government machinery. Proposals were made in the light of post-war needs whereby the government and the public would continue working together as they did for the war. The main area of concern was development and reconstruction under the auspices of the Development Committee, with priority being given to agriculture, natural resources and settlement. Members of the public would therefore be involved in some way in financial policy-making in the process of determining sources and methods of development financing.

(PPBS)


The Civil service commissioner set out to examine and advise on terms and conditions of service attached to European and non-European appointments. He reviewed some eighteen official documents already issued on the subject for example,
Pensions committee report (1928:174). Expenditure advisory committee report (1933:225), four Civil service board reports of 1933 and the Committee on leave of passage report (1934:235). The civil service was organized along the three main racial groups irrespective of levels and responsibilities where these crossed the racial lines. Pensions, superannuation and provident funds were prominent in the commissioner’s deliberations who noted how they reflected the hardships experienced during the economic depression.

He recommended that a superannuation fund should be established while retaining the provident fund for those without superannuation, that housing should be increased, and that salary scales to ensure equal pay for equal work for all races should be established. These recommendations had financial implications for the government although the report did not quantify. (PE)

315

GB. Colonial Office.

Kenya.—London: Colonial Office, 1946.—6p.—(no. 284)

The mimeographed letter from the Colonial Office to the Governor of Kenya acknowledged receipt of the Report of the Kenya Development Committee (1946:317). The Colonial Office considered the report realistic except for the proposed request for a direct research grant of £605,000. The letter suggested some flexibility in the ten-year plan particularly as regarded priority areas for allocation of funds. Further comments were reserved until responses from the Legislative...
Proposals for a. amendments to the Income tax laws to provide for allowances in respect of capital expenditure  
b. amendments to Excess profits tax laws in connexion with the winding up of the tax.  

Operations incurring capital expenditure such as industrial buildings and structures, scientific research, trade marks and designs were examined. Methods of calculating income tax allowances in respect of capital expenditure were formulated and amendments to relevant schedules and sections of the Income tax laws were proposed. Excess profits tax funds had been placed at the disposal of the UK government towards the cost of the war. UK government in return agreed to the funds being used locally for the general development of East Africa to supplement the CD&W funds. Amendments to Excess profits tax laws were proposed to facilitate the winding up of this tax as the war was ended. The department, however, did not expound on this apparent exchange of funds to explain its economic justification and to indicate the gainers and/or losers in the arrangement. (GR)
KCP. Development Committee.


Chairman: G.M. Rennie

The Development Committee consisting of six Europeans and one Indian was appointed under Government Notice no.40 of 1945,

a) to review development,

b) to design a programme for using the colony's natural and manpower resources in a manner to increase national income quickly and to raise standards of living of the inhabitants, taking into account plans submitted by departments and provinces in response to Secretariat Circular letter no. 44, (1944:305).

Data were collected and analysed during 22 meetings held over a period of six months. Financial data was obtained from the 1946 estimates and the reports of the various specialised subcommittees already set up. The committee's report was the first ten-year national development programme in which priority areas of development were identified to include health, communications and industrial progress. Consideration for financial implications took into account the taxable capacity, capital financing, existing level of national debt and the possibility of local borrowing. Total financial requirement was estimated at £14.9 million.

Among several recommendations of the committee were the following:

a) establishment of the Development and Reconstruction Authority
(DARA) as the agency for development.

b) further discussions on the country's ability to incur additional recurrent expenditure and the possibility of raising taxes and developing a fiscal system for enhancing agricultural and industrial growth

c) allocation of block funds for reconstruction and development

d) carrying out research and revision of plans every ten years.

Volume one of the report consisted of comments on the subcommittee reports and summaries of recommendations. Volume two consisted of appendices of the committee's interim report on development, the Legislative Council's sessional paper responding to this report, and the schedule of the allocation of funds. In the report, the committee revealed diverse and manifold agrarian, economic and sociological problems in spite of which it assessed the relative importance of each sector and allocated the appropriate share or funds to each. Considering the shortcomings of the available data, long-term planning was, to say the least over-ambitious, and subsequent plans preferred a shorter planning period. (PPBS GR)

318

KCP. Development Committee.


See full report (1946:317)
The provisional duty exemption legislation permitted easier availability of food.

To provide for European hospital service scheme, establishing a fund under the European Hospital Authority also provided in the legislation. Rates of contributions into the fund would be according to salary levels.

To provide for the establishment, management and control of a contributory pensions fund, detailing methods and procedures for the Board's appointment, contributions and benefits.

Repealed: 1957 (no. 30) (GR PE)
A short term (one year) legislation to provide for the provisional collection of taxes other than customs and excise duties, when ordered by the governor and until the Council passes or vetoes it. (GR)


The legislation made provision for the fixing of minimum wages for any occupation, repealing the 1932 ordinance.
Repealed: 1951 (no.1) (PE)


To authorize such rebate and refunds in certain cases, mainly with respect to war supplies. (PE)

To provide for payments of compensation in respect of injury suffered in the course of employment.

Repealed: 1948 (no. 72) (PE)

Woods, Sir Wilfred.


Sir Wilfred Woods was appointed by the Colonial Office on behalf of the Conference of East African Governors, to a one-man committee to a) review system, distribution and incidence of existing direct and indirect taxation, and to make recommendations for future fiscal policy indicating estimated tax yields over a period of years.
b) examine existing methods of assessment and collection of taxes and to recommend any desirable improvement.
c) relate the above to government commitments and needs for development and to availability of funds from revenue or other sources, needed for expenditure of all sorts.

Woods was based in Nairobi from where he could easily reach the headquarters of Income tax in Nairobi and of Customs and excise in Mombasa. He examined the relevant records and interviewed officers.
He lamented a lack of coordinated statistical information but noted that at the time, the statistical service was under reconstruction. He carried out extensive research of literature which enabled him to compile a discursive report on the past, present and the future of the fiscal system in the region. The results of his interterritorial survey were presented separately for Kenya, Uganda and Tanganyika in addition to a section in which the past, present and the future of income tax, customs and excise duties and earnings of the Posts and Telegraph were considered. In his historical survey he observed that due to the change in political philosophy in Europe and America after the first and the second world wars, there was a change in colonial policy from developing "imperial assets" to equipping colonial peoples to administer their own affairs with the colonial government as partner. There was a call to increase expenditure on health and education. Although compulsory education for non-Africans "is a practical necessity in the interest of Africans as well as ... of non-natives themselves" (p.7) there were reservations to introduce it because of the expected heavy capital expenditure estimated at £2.75 million and a subsequent recurrent expenditure of £5 million. The general change in policy also advocated accumulation of local capital and of tax reform to replace Hut and Poll Tax with a Poll Tax. Kenya's development commitments and needs were assessed accordingly. On customs and excise, Woods estimated that revenue would rise from £2,138,00 in 1946 to £2,835,000 in 1951. Total revenue from both direct and indirect taxation was estimated to increase from £6,193,702 to £6,575,000 during the same period. Woods confirmed no serious deficiency in public funds caused by the change in policy despite the
complaints expressed by the settler members of the Legislative Council. He advocated preference for local loans to external debts. The regional approach brought to light subtle differences in policy and management of public finances, reflecting the almost total exclusion of African representation in policy making bodies in Kenya, unlike the other countries. (GR PE)

327

GB.


The survey considered the economic and social progress realized in each country during and immediately after the war, and the respective political and constitutional developments made locally and with respect to international relations. In Kenya the Industrial Development Board had been created to monitor development of local industries and to increase production. Kenya had drawn grants and loans from the CD&W Vote for resource development and her economy had grown during this period: revenue had risen from £3.7 million to £8.0 million and expenditure from £3.6 million to £6.6 million. The colonial development policy reflected in economic planning gave priority to developing agriculture, manufacturing, marketing, communications and international trade. Finance policy was concerned with taxation, maintaining low taxable capacity and avoiding double taxation. It sought to encourage local savings, to lower the cost of living and to streamline provision of loans and grants. Individual countries were encouraged to raise more loans both externally and
locally. The report indicated that war expenditure had been supplemented with monetary gifts from the colonies to the British government amounting to £24 million of which Kenya had contributed £386,032 or (1.6%). With regards to sterling assets and balances and to colonial stocks held in London, the East African Currency Board was reported to have £100 million.

Undoubtedly, by covering many countries the survey report could not accommodate much detailed information on any one. It nevertheless included tabulations of essential statistical data for individual countries, consequently facilitating historical and regional studies over the seven-year period surveyed. (PE PD GR PPBS)

328

KCP.

The Customs Management Ordinance, 1926 (Amendment)/ as given by Commissioner of Customs, W. Johnson.- (Nairobi: GP), 1947.- 74p.

The Commissioner of Customs issued the "official import and export list" to cancel that contained in the second schedule to the Customs regulations, 1926 for Kenya and Uganda. The main list was classified by product accompanied with an alphabetical index for quick reference. Customs revenue formed a large proportion of national revenue, sometimes over 50%. (GR)

329

KCP. Laws, etc.


To consolidate and amend the law relating to customs tariff. with a
list of 172 chargeable goods identified under 13 classes. Repealed
the following ordinances: Customs tariff no. 1, 1930, War revenue
(Customs and excise duties) no. 35, 1941, and Customs tariff
(Amendment) no. 30, 1946.
Amendments: 1947 (nos. 28 & 35), 1948 (nos. 74-75), 1949 (nos. 23,
43, 44), 1950 (no. 53), 1951 (nos. 52, 68, 70), 1952 (no. 59).
When the 1952 Customs (Management) Act came into operation, this
ordinance was amended substantially in 1953 (nos. 10 & 38) and in 1954
(nos. 29 & 35) and finally repealed by no. 44 of 1954. (GR)

KCP. Laws, etc.

Ordinance(s) no. III, XVI and IV of 1947: ordinance(s) to amend
the Income Tax and Personal Tax Ordinance(s), 1940.- Nairobi: GP.

The three ordinances amended the respective principle ordinances of
1940. Amendments in No. III included
a, change in rates of tax and schedule of allowances in respect of
expenditure on certain buildings and structures to encourage setting
up of industries
b, allowances in respect of expenditure on machinery and plant
c, deductions in respect of expenditure of mining operations
d, capital expenditure on agricultural land
e, scientific research expenditure, and
f, other miscellaneous provisions, for example, prevention of double
allowances.
No. XVI amended the provision for post-war refunds of excess profits
tax to be charged with income tax, while 
No. IV amended rates of personal tax. (GR PE)
331
KCP. Taxation Enquiry Committee.

Chairman: R.P. Plewman
Includes index

The seven-man inquiry committee included the Chief Native Commissioner and one Indian. The aim of the inquiry was "the determination of the most satisfactory general principles to be adopted in a system of taxation, based as far as possible on a criterion of ability to pay, which will be sufficiently productive to meet fiscal needs but which will allow the development of resources to proceed as smoothly as the economic life of the colony will permit" (p.2). To achieve this, the committee
a) surveyed the financial arrangement of central and local government authorities in respect of both expenditure and revenue with a view to reporting on the suitability of the existing pattern of taxation,
b) examined the yield of revenue in relation to national prosperity and the incidence of direct and indirect taxation in relation to taxpayer's ability to pay, and
c) reviewed methods of assessment and system of collection of taxes with the object of providing a minimum of opportunity for evasion.

The committee received oral and written evidence both solicited and unsolicited from individuals and associations. Reference to existing reports and publications was acknowledged. In covering the period
between 1934 and 1946, the survey traced the evolution and development of public finance policies and practices in Kenya. The economy had expanded significantly, matched with growth in revenue and expenditure. Public debt had grown with loans amounting to £15.3 million since 1921 and the debt redemption period had extended to 1976. The committee felt that continued economic development would shape future fiscal policy, but stressed the immediate need for new capital, greater enterprise and more skill to enhance development. It supported separation of the functions and finances between the central and local government and the continuation of grants to ensure control and equity in local government. Existing taxes and their respective legislations were reviewed and suggestions for improvement made. For example, since the Native Poll Tax which replaced Native Hut and Poll Tax in 1943 had not resulted in revenue increase despite the rise in population, the committee recommended an incorporation of Native and non-Native taxes to a non-racial personal tax administered by local authorities. Introduction of pay-as-you-earn tax was also suggested. These and other recommendations and conclusions were summarised in a separate chapter, providing ease of reference.

As a result of this well researched and presented report, a number of changes were later effected in the taxation system in an attempt to reduce hardships on the taxpayer and to increase public revenue. (GR)
The Commission of three European members was appointed by the Secretary of State to enquire into the structure, remuneration and superannuation arrangements of the civil service permanent appointments in East Africa, to make recommendations for equitability, cost of living, salary revisions and to indicate implementation dates of recommended adjustments. The commission travelled to the four East African countries and received from over 300 witnesses evidence in form of memoranda and over 300 oral interviews of individuals and group representatives. In addition, earlier inquiry reports in similar or related subjects were scrutinized. For Kenya, revision was recommended for pension rates, salaries and cost of living allowances.

In all these, the age-old racial stratification was retained. Also recommended was the appointment of Chief Establishment Officer to relieve the financial secretary of establishment matters.

Total financial implications of suggested schemes and commitments were not worked out by this commission to provide a ready source for government commitment for the wage bill. However the report contains useful appendices of schedules of proposed salary scales for each country and for the East African High Commission, including conversion tables and leave and passage rules. The list of witnesses shows wide...
representation unlike earlier inquiry reports. (PE)

GB. Laws, etc.


To enact Bill no. 15 (1948:334) (PD)

GB. Laws, etc.

Colonial loans: a bill to authorize Treasury to guarantee certain loans by International Bank for Reconstruction and Development to the governments of colonial territories. - London: HMSO. 1948.- 3p.- (Bill 15)

The bill proposed to authorize the UK Treasury's loan guarantees in such a manner and on such conditions as Treasury may find fitting the payment of the principal of and the interest on any loan advanced by International Bank for Reconstruction and Development (IBRD), provided that the amount of the principal shall not in aggregate exceed the equivalent of £50 million. Control and approval by the Secretary of State with concurrence of Treasury for purposes of promoting "the development of the resources of the colonial territory concerned" (p.1) were to be ensured and other conditions stipulated for earlier loans fulfilled. The Treasury would make payments out of the Consolidated Fund (UK) for fulfilling any guarantee given or charged on any colonial resource. Repayments were to be credited to the Exchequer while the Treasury issued statements and laid them before
These terms were common to all colonial loans, even those advanced earlier, and indicate the commercial intent in the exercise. (PD)

To enact Bill no. 6 (1948*336) (PD)

The aim of the bill was to seek authority to repeal Stocks acts passed and amended between 1877 and 1934. The bill restated that stock formed part of public debt in the respective colonies. The passing of the bill would enable the British government, by an Order-in-Council to direct CSA (1877 to 1934) to extend to stocks issued after this act although the order would be subject to annulment by Parliament and be superseded by the Colonial Stocks Act, 1948. (PD)
The act provided for the establishment of the Colonial Development Corporation charged with duties for serving development in the colonies. It further provided for the establishment of the Overseas Food Corporation to serve in the production and processing of foodstuffs and other products in the colonies, and in the marketing of the same. Respective financial provisions were made. (PD)

To regulate any financial borrowing from foreigners by the indigenous population.
Repealed: 1960 (no. 11)

To facilitate settlement for European farmers through financial, land and other material aids, to establish a management Board and a fund.
Amended: 1949 (no. 49)
Repealed: 1960 (no. 48) (PE)

340

KCP. Laws, etc.


Provision for licensing industries at a specified fee.

Amended: 1949 (no. 59), 1950 (no. 49)

Repealed: 1953 (no. 14) (GR)

341

KCP. Laws, etc.

Kenya Legislative Council (Amendment) Ordinance no. 37, 1948.- Nairobi: GP, 1948.- 1p

Redefined the powers and duties of the Governor in relation to those of the Legislative Council, for example in the making of finance laws.

Repealed: 1948 (no. 48) (GR PE PD PPBS)

342

KCP. Laws, etc.


Includes index

The eight volume publication consists of four volumes of ordinances, three volumes of subsidiary legislation and one volume of the index.
Regarding the subsidiary legislation, distinction was made between those made under the Royal Orders in Council, under Applied Acts, and under the Kenya Ordinances. Under the latter, legislation relevant to this study were presented in the numbered sections covering currency and loans (Title XXI), revenue (Title XXII), and customs and excise (Title XXIII). (GR PE PD PPBS)

343

KCP. Laws, etc.

Native Poll Tax (Municipalities) Ordinance no. 91, 1948.- Nairobi: GP, 1948.- 1p

To levy a Native poll tax in the Municipalities of Nairobi and Mombasa, and to enable the Member for Finance to authorize payment out of colonial revenue to the Native Trust Fund moneys derived from poll tax for financing African primary education in the municipalities.
Amended: 1950 (no. 23) (GR)

344

KCP. Laws, etc.

Petroleum and Fuel Oil Tax Ordinance, 1948.- Nairobi: GP, 1948.- 1p

To impose tax on the consumption of petroleum products.
Amended: 1952 (no. 64), 1960 (nos. 24. 66), 1961 (nos. 5, 15)
Repealed: 1958 (no. 23) (GR)

To provide for rebate and refunds of duties paid in certain cases in respect to war supplies.
Repealed: 1960 (no. 68) (GR)


To impose tax on sugar consumed in the colony at the rate of one cent per pound of weight.
Repealed: 1958 (no. 23) (GR)


To provide for compensation for injuries incurred in the course of employment, repealing the 1946 ordinance (1946:325) (PE)
Kenya and Uganda Railways and Harbours.


This is a brief review of the history of development of the Kenya and Uganda Railways and Harbours. The system had made a slow start with financial difficulties and uncertainties. In 1923 a new General Manager ushered the railway into the "golden years" until 1928 during which earnings were increasing annually by nearly 50%. A policy formulated in 1920 enabled surplus funds to be put aside for Betterment and Renewals funds. By 1931, all sanctioned development projects had been completed despite the onslaught of the Great Depression. The tariff system was improved in 1934 to aid recovery from the depression and by 1944 there was a 3-fold increase in passengers, raising revenue to £5,714,000 in 1947 and resulting in surplus funds of nearly £1.7 million.

The historical account indicated the heavy financial involvement of this "Quango" that the Kenya colonial government had nurtured for half a century. However, the survey stopped at the history and gave no insight into the future plans of development as the title suggested. (PD)

The calculations of the wage bill with respect to this category of the labour force was based on the report on African labour census, 1947, assuming no seasonal adjustments in payments made. Presentation was by industry and by labour classification into male, female and juvenile.

In the public service the wage bill amounted to Ksh. 32,484,400, this being 28% of the total bill. (PE)

A guide to procedure for employers and workmen on claims of compensation.— Nairobi: GP, 1948.— 7p.

The guide was a restatement in non-legal terms of the law on compensation claims, namely the Workmen’s Compensation Ordinance, (1946:325), describing procedures for calculations and payment. (PE)


Chairman: Sir Mosley Mayne
The commission of four was asked to inquire into the direction, organization and staffing of the Public Works Department. In its deliberations the commission considered development and reconstruction programmes being handled in this department, the working relationship between the department and DARA, and the procedures of finance and accounting employed.

The commission lamented the lack of efficient system of financial control and accounting and therefore presented an alternative scheme which included an accountant's post in the department. The financial requirements were redefined to include expenditure on new construction and maintenance of buildings, water supplies, roads and bridges. Part of the finances would be available from the Road Fund operated by the proposed Road Authority. (PE)

352
KCP.

Report of committee on education expenditure (European and Asian).- Nairobi: GP, 1948.- 46p.: tables

Chairman: B. Glancy.-

Referring to the Development Committee's views on education (Report, 1946:317), this Committee consisting of six members examined incidence of expenditure on European and Asian education between the taxpayer and the parent, and suggested that the parent should become more liable. It further examined the proposed expansion of education and suggested that finances to supplement central government grants should come from an increase in fees rather than levying a communal cess, thus rejecting a suggestion for local government involvement in
education. Boarding facilities would only be available to European children.

The report provided statistical data on approved estimates of expenditure for 1948 and enrolment in government schools of "non-native" children categorised by race. (PE)

KCP. Road Authority Committee.


The Road Authority Committee issued an interim report on how to develop roads in conjunction with DARA and on how to control and supervise expenditure of public funds on maintenance and improvement of all public roads. Reference was made to the Plewman Committee report (1947:331) on his views on road development. A review of annual expenditure on roads indicated that over the previous five years, it had risen from £204,141 in 1944 to £309,256 in 1948.

It was recommended that

a) the existing Central Road and Traffic Board should be replaced with a Road Authority under the Chief Secretary and a team of 13 members. It was further suggested that the Authority's financial requirements for recurrent and capital expenditure should be met from such revenue sources as traffic and driving licences, petrol tax, vehicle tax and additional contributions from central revenue.

b) A Road fund should be created to finance work on roads and bridges, and

c) traffic rates should be adjusted to ensure higher revenue yield.

This and the main report were evidence that road development was
closely tied to development of infrastructure for economic progress and that there was need to streamline public expenditure in this sector. (PE)

354

KCP. The Secretariat.


The Kenya Secretariat compiled schedules of conversion to new salary scales and conditions of service recommended by the 1947/48 East African Salaries Commission. The commission’s report was approved and amended by Sessional Paper no. 2 of 1948. (PE)

355

KCP. The Secretariat.


The Secretariat circular addressed to all heads of departments, Provincial and District commissioners contained the official view of the report of the East African Salaries Commission (1948:354). In the circular was worked out a long salary scale from 15 to 140 shillings per month with annual incremental rates ranging from 1 to 5 shillings. Schedules for gratuities and pensions were also provided in accordance with the Employment of Servants Ordinance, 1937. From these schedules in conjunction with employment data, it would be possible to estimate the total wage bill respecting this category of
"minor employee" (PE)

356

GB. Laws, etc.

London: HMSO, 1949

To make provisions sought in Bill no. 141 (1949:357) (GR PD)

357

GB. Laws, etc.

Colonial development and welfare: a bill to increase the amount payable in any financial year out of moneys provided by parliament for the purposes of schemes under section one of the CD&W Act. 1940.- London: HMSO, 1949.- 1p.- (Bill 141)

The aim of the bill was to amend the 1940 act (also amended in 1945) in order to further the objectives explained in the memorandum (1949:358). (PD)

358

GB. Laws, etc.


The memorandum defined the objects of the bill, namely,
a, to increase maximum sum that may be paid under the CD&W Act in any financial year on research and other inquiries, from £1 million to £2.5 million, and
b, to increase the aggregate sum from £17.5 million to £20 million.
These were the first estimates of national output and income issued by East African Statistical Department and were inevitably marred by the paucity of accurate data. The department endeavoured to explain the economic concepts and the choice of method of computation. In addition, vital financial data were given, for example, the national wage bill was £21 million while the net national income was £61.7 million in 1948, both having shown increases from 1947. A useful list of allied reports was included. (GR PE)

Public Works Department prepared this proposal at short notice, therefore without inspecting all roads. It was in response to the Development Committee's recommendation for a road construction programme and an administrative reorganization for efficient construction, maintenance and betterment of roads. The exercise established that current funding was inadequate and estimated that funding should in future be at £70 per mile per year. However, the total financial outlay was not worked out. (PE)
The main function of the Road Authority Committee was to design a programme to promote development and construction of public roads. The recommendations in the interim report (1948:353) were restated in the final report which primarily discussed the composition, structure and financial responsibilities of the proposed Road Authority as well as the principles of road planning. Activities to be financed from the Road Fund were specified. The areas of interaction between the new Authority and the existing road agencies such as District Councils, Local Native Councils, Municipalities and the Public Works Department were explained. The Authority was primarily responsible for inspecting and coordinating the activities of these agencies.

(PE)

The eight-member Technical Institute Committee considered ways and means of financing a technical institute in Kenya. The committee recommended funding for £80,000 capital and £11,000 annual recurrent expenditure. The recurrent expenditure would be financed from the central revenue at the rate of £9,000 per annum and the remaining £2,000 from annual student fees.
This report formed the basis for setting up the Royal Technical College built in Nairobi in the early 1950s, the predecessor of the University of Nairobi. (PE)

363

KCP. Select Committee on Indian Education.


Chairman: C.H. Hartwell

The Select committee had seven members who included two Indians. It sat at 13 meetings to study aspects of education for the Indian community in Kenya. Besides carrying out a historical review, the committee examined capital expenditure and the respective sources of funds. It noted a general lack of finance to adequately meet the costs estimated for the desired development of education. The committee recommended that an Indian Education Authority should be set up to consider the financial ramifications outlined, to raise the necessary funds and to be responsible for long-term development of education for Indians in Kenya. (PE PPBS)

364

KCP.


Chairman: L.J. Beecher

Among its wide ranging objectives the committee aimed to
a. study the incidence of education expenditure on African children, shared between public and private funds;
b. establish the need and the amount of financial aid paid to Local Native Councils by Central government;
c. fix and provide guidance on the utilization of school fees; and
d. provide guidelines on the operation of grants-in-aid.

Working through sub-committees, nearly 100 meetings were held, 326 witnesses interviewed and 65 memoranda received and studied. The report contained an informative historical review and discussions on the main issues stated in the objectives. The committee reckoned that there was need to pay fees to supplement the financial aid from Central government. Other recommendations included the following:
a. a contributory pension fund scheme should be operated for teachers;
b. on accounting procedures, recurrent expenditure should show separate heads and should differentiate salaries of teachers in different institutions, i.e. between schools and training colleges;
c. a £157,800 charge should be made against DARA for educational development in the 1951/1960 period. In addition, Central government should meet recurrent expenditure totalling nearly £2.3 million and a capital expenditure of £0.8 million over the same period.

This was the first report to consider in such detail the expenditure on the education of the indigenous population, providing basis for comparative studies of education financing. (PE)
Besides a review of the political progress during the first five-year post-war period, devolution of financial responsibilities also formed an appreciable part of the report. With special reference to East African countries, remarkable changes had been made in the short period. The 1947 Governors' Conference had discussed and made recommendations on the financial and other responsibilities of the Secretary of State and the Colonial Office. The governors had recommended that colonial governments should assume greater financial control while the Colonial Office should continue to guide details of financial policy involving the S/S only in major finance issues. The African Conference in London in 1948 (without advance agenda) was also reported to have stressed that Africa needed to be seen as a whole unit forming an important part of the world: noting the need to pay attention to Africa in international relations, operations and functions.

The report provided additional information on the financial position of East Africa and of Kenya in particular. There was much money during and after the war due to the increased demand for East African
products. Higher expenditure coupled with a shortage of consumer goods had led to imposition of higher taxes and duties, hence inflation and urgency for tighter budget control. After the war, public expenditure had continued to rise especially in regard to public works maintenance neglected during the war.

Kenya’s ten-year development plan consisting of separate development budgets needed supplementation from outside the country’s revenue. A total of £19 million was required with sources suggested as follows:

- £5.1 million from CD&W funds;
- £6.9 million from local revenue; and
- £7 million from loans.

Other changes in Kenya were also noted including the establishment of DARA, the Development Committee and the reorganization of the Executive Council to consist of membership portfolios. The operations of the Colonial Loans Act, 1949, under the Colonial Stocks acts and the availability of additional funds raised through Colonial Development Corporation (CDC) in partnership with the governments or private organizations for industrial, mining or agricultural enterprises, were also highlighted. Reference was made to the United States capital aid programme ("Marshall Aid") operating until 1952 under the auspices of the Economic Cooperation Administration. Marshall Aid was aimed at providing materials and equipment for rapid economic development involving heavy machinery, technical assistance and deficiency materials assistance.

In Kenya after the war, cost of living rose rapidly causing an increase in salaries. Despite an increase in the public revenue, expenditure rose threefold by 1949 with imports revenue exceeding
exports revenue and leading to adverse balance of payments. On these accounts, it was recommended that further capital expenditure should be directed towards diversifying the economy in order to reduce heavy dependency on the export of raw materials and foodstuffs. By 1950 it was apparent that the ten-year plan needed recasting due to rising costs. It was estimated that the original £19 million budget had risen to £28 million. The report not only reviewed the five-year period but also provided an invaluable historical review with data covering the entire war period and the five years after. Kenya's involvement with other countries other than Britain was now apparent. (PE PD)

366

GB. Laws, etc.


To enact Bill no. 1 (1950:367)

367

GB. Laws, etc.

Colonial development and welfare; a bill to increase the amounts payable out of moneys provided by parliament for the purposes of schemes under section one of CD&W Act, 1940 and to repeal so much of subsection (5) of that section as limits its application to colonies not possessing "responsible government".- London: HMSO, 1950.- 3p.- (Bill 1)

See the Financial and explanatory memorandum (1950:368). (PD)
The objects of the bill were defined as follows:-

a. to increase the £120 million by £20 million for the remaining period to 1956,

b. to increase amount paid per year from £20 million to £25 million, and

c. to open eligibility to those other than colonies without "responsible governments". (PD)

The commission appointed in 1949 consisted of eight members who included one African and two Indians. It was asked

a) to inquire into and make recommendations on the cost of living, investigating among others, the effect on the cost of living of customs and excise duties, import restrictions and administration of import control and the profit margins allowed on sales of essential goods, and

b) to consider all evidence of the Select Committee appointed in 1948.
The commission met over seventy times to examine a great bulk of oral and written evidence, some of which was invalidated by the long time lapse before the main report was compiled. But four interim reports were issued on price control of soap, tea and retail price of milk. To calculate the retail price index, 1939 was taken to be the base year and by 1950, the index had risen considerably.

On fiscal aspects, important notes were made with regard to effects of tax rates on prices, cost of living and capital investment, current "political unpopularity" of tax system and levels of public revenue raised from taxes. The commission recommended, inter alia,

a. provision of £50,000 subsidy for certain food items,
b. withdrawal of customs duty on imports likely to affect the cost of living index,
c. imposition of price control on essential goods in short supply,
d. allowance for wages to match with economic conditions, and

research by the East African Statistical Department on balance of payments, national incomes, investment levels, implications of customs and excise duties, and relation between domestic produce and imports.

While the main report was general appealing to the general reader, the interim reports were specific in coverage. (PPBS)

370

KCP. Laws, etc.

Accounts (Designations) Ordinance, no. 66. 1950.- Nairobi: GP, 1950.- 1p

Restructured national accounts.

Amended: 1955 (no. 22) (PPBS)

To levy a poll tax on Africans resident in any urban area, thus replacing the Native Poll Tax (Municipalities) Ordinance (1948).

Amendments: 1954 (nos. 24, 61)

Repealed: 1957 (no. 5) (GR)


To authorize the raising of the sum of £6 million for financing construction of public works, namely, roads, buildings and water supplies.

Amendments: 1953 (no. 25) (PD)


Provided for the imposition and recovery of entertainment tax. Payment tickets and stamps were to be provided from the Inland Revenue Department.

Amendments: 1957 (no. 14); 1958 (no. 50); 1959 (no. 39); 1961 (no. 28)

To confer powers and impose duties and restrictions in relation to gold, currency, payments inside and outside the country, securities, debts, import and export, and transfer and settlement of property.  
Amended: 1952 (no. 44), 1954 (no. 45)


This ordinance declared "terms and conditions applicable to loans authorized to be raised in the UK by the Government of Kenya, and to provide for the creation of Kenya Stock" under the Colonial Stocks Acts of 1877 and of 1948. The Crown Agents was to continue handling such loans charged out of national revenues and assets of Kenya. It repealed the General Loan and Inscribed Stock ordinance (1921:105).  
Amendments: 1961 (no. 21) (PD)
376
KCP. Laws, etc.

Guarantee (High Commission Posts and Telegraph Loan) (No. 1)

To guarantee the regional loan for £4.5 million for certain purposes of the E.A. Posts and Telegraph Department, and to facilitate investment of trust and other funds in the UK in High Commission securities issued for such loan.
Amended: 1951 (no. 59) (PD)

377
KCP. Laws, etc.

Guarantee (High Commission Railways and Harbours Loan) (No. 1)

To guarantee the regional loan for £23 million for certain purposes of the E.A. Railways and Harbours administration, and to facilitate investment of trust and other funds in the UK in High Commission securities issued for such loan. (PD)

378
KCP. Laws, etc.


To provide for the grant and regulating of pensions, gratuities and other allowances in respect of officers in the public service, thus unifying earlier legislation that had separate racial applications
such as European officers pensions (1927). Non-European officers pensions (1932), and amendments and notices thereto.

Amendments: 1951 (no. 54), 1954 (no. 65) (PE)

379

KCP. Laws, etc.

Road Authority Ordinance no. 64 of 1950.- Nairobi: GP, 1950.- 8p.

To provide for the establishment of the Road Authority, defining its responsibilities and functions in road construction and maintenance, and of a Road fund.

Amended: 1952 (no. 3) (PE)

380

KCP. Laws, etc.


To provide for granting of pensions to certain European and Asian officers (named) of the civil service who retired before 1.1.1946.

(PE)

381

KCP. Planning Committee.


Chairman: J.D. Rankine

See also the Planning committee's report, p.105-113 (1951:397).
The Planning Committee was set up in 1948 by DARA in response to the recommendations of the Development Committee "to revise development plans" in the light of changing circumstances influenced by changing prices, salaries and other financial needs. The interim report discussed progress of activities of the Planning Committee. The report presented a table of DARA estimates for 1951 with committee’s remarks on specific heads. The committee pointed out an additional borrowing of £8.4 million for financing new projects, over and above the £20.5 million voted, and access to other sources of finance such as the War Contingency Fund and the Excess Profits Tax Fund. (PPBS)

382

KCP. Public Works Department. Roads Branch.


The Roads Branch prepared the brief proposal to show that for 1951, the Branch would require £300,000 of public funds for maintenance of bitumen roads. (PE PPBS)
The Roads Branch suggested allocation of the new loan of £2 million among the local authorities, i.e. District Councils and Local Native Councils, and the Public Works Department (PWD). PWD was estimated to require £338,000 per year over the next five years between 1951 and 1955. Detailed accounts per unit for the roads expenditure were worked out to guide the allocations. (PE PD)

The seven-man committee set out to investigate the feasibility of granting agricultural credit or loans to African farmers, to advise on the form that such credits or loans should take, to make recommendations on management and repayment matters and to estimate contingent liability involved. To collect appropriate data, the committee toured the country visiting and interviewing prominent African farmers and receiving written views of government officers.
Part I of the report described existing facilities and justified the demand and desirability of credit. Part II-III presented details of methods and conditions proposed for setting up and managing an experimental agricultural credit scheme for Africans. It was recommended that £600,000 p.a. was required for the first five years and that the scheme should run for 2-20 years. For security, the African borrowers should provide land and personal character, noting that land titles would only be recognized in Kikuyu customary laws. The recommended 8% interest rate was challenged by the one African member of the committee, proposing 4.5% equal to the rate charged to Europeans who presented land as security. Accepting these proposals would widen the government's financial obligations and liabilities. The value of the report was enhanced by appending full texts of memoranda. (PE)

385

KCP. The Secretariat.


The committee of five which included one African member and was chaired by W. S. Marchant, was asked "to examine the practicability of introducing a graduated or personal tax for Africans based upon income and to consider the method of assessment and the organization required for collection, its estimated cost and to make recommendations." Data were collected during country tours when the committee received oral evidence from 541 witnesses (of all races) and 40 written memoranda. The main report traced the history of taxation of the indigenous
population since the tax was introduced by the 1901 Hut Tax Regulation (1901:32), highlighting the various policy and legislative changes that had taken place and the events leading to those changes. Reference was made to the relevant committee reports (Pim, 1936:254; Woods, 1946:326; Plewman, 1947:331). Attempts had been made earlier to introduce a personal tax but it was realized that Africans were already paying a poll tax besides a local rate. The Marchant committee therefore recommended an immediate implementation of a Graduated Personal Tax and worked out details of rates and assessment procedures. A new ordinance was recommended to authorize implementation and collection by the central administration.

Two minority reports were concerned with "unjust" grading and unfair taxation burden on a population denied equal opportunities to earn decent incomes and already feeling harassed by endless adjustments in the taxation system. (GR)

386

KCP. The Secretariat.

Land utilization and settlement: financial policy of the European Agricultural Settlement Board and amendments to the accepted schemes for European settlement.- Nairobi: Secretariat, 1950.- 5p.: mimeo.- (White paper no. 1 of 1950)

The white paper was a statement of government policy on financing agriculture by Europeans. A brief historical review indicated that the European Agricultural Settlement Board (EASB) was set up in 1946
with £1.6 million allocated from DARA funds (S.P. no. 8 of 1945) (1945:507) to enable the board to settle ex-servicemen as farmers in Kenya, and to finance "accepted schemes". Within four years the Board was indebted to government by £130,000 settling 230 farmers. Under these circumstances, the need for future financial policy redefinition was felt, hence the white paper. The government planned to
a) create an European agricultural settlement fund immediately as a revolving fund, allowing ploughing back liquid capital into the fund rather than to the government. The Board's capital repayments would commence after 50 years;
b) restore capital to the original sum of £1.6 million;
c) finance general expenses of the board from the general revenue;
d) require EASB to pay 3% interest to government on moneys paid to the fund and to pay rent on "crown land" occupied by the board.
To settle a farmer, it was estimated that £11,500 capitalization would be required, £5,000 being provided by the tenant and £6,500 by the board.
In financing "accepted schemes" a moratorium period of five years was given for interest and rent payments. (PE)

387
EAHC. Laws, etc.

Loan (Railways and Harbours) Act, 1951.- Nairobi.- EAHC, 1951.- 1p

To make provision for raising the loan from the UK.
Amended: 1953 (no. 6) (PD)

388

East African Statistical Department. Kenya National
Incomes Unit.

Estimates of geographical income and net output for the years 1947,
1948, 1949 and 1950.- Nairobi: EASD, 1951.- 29p.: tables

The Kenya National Incomes Unit of the East African Statistical
Department prepared estimates of geographical income and net output
for the 1947-1950 period to measure economic activities in the
country. Net output was defined as "the aggregate of net output of
each industry and service." Computation methods and procedures were
explained. A general survey of the economy was also carried out for
1950 and the report contained an extract of the speech by the
Minister of Finance introducing the 1952 budget. The survey thus
covered finance as an item in national income together with other
economic factors. All sources of data were listed. The survey was
later supplemented with estimates of geographical income and net
product.
Information assembled in this survey was used in planning and
budgeting activities. (PPBS)

389

KCP. Laws, etc.

Development Loan (NO.2) Ordinance, no. 43, 1951.- Nairobi: GP.
1951.- 3p.

Similar terms and conditions as no. 1 above (1950:372).
Amendments: 1953 (no. 26) (PD)

390

KCP. Laws, etc.


Imposing duty on exported goods specified in the legislation (cotton, hides and skins, sisal fibre, wattle bark and extract). The 1954 amendment (no. 34) imposed duty on coffee, later abolished in 1956 for coffee and cotton, leaving skins, hides and wattle and removed altogether in 1957.

Other amendments: 1952 (no. 66), 1954 (no. 34) (GR)

391

KCP. Laws, etc.

Hospital Treatment Relief (European) Ordinance, no. 33, 1951.- Nairobi: GP, 1951.- 8p.

To provide for such relief on hospital fees, repealing the Hospital services (European) ordinance (1946:320). (PE)

392

KCP. Laws, etc.


To increase pensions, repealing earlier legislation.

Amendments: 1952 (no. 68), 1954 (no. 46), 1955 (no. 49)

Repealed: 1957 (no. 10) (PE)
Repealing the Government staff provident fund ordinance (1944:303), the ordinance provided for the establishment of a fund for certain employees of government and provided for contribution to such fund by the employee and by the government. The African police and prison officers and forest guards were specially mentioned. (PE GR)

To give a 3-month statutory effect to resolutions to improve new taxes and duties or to alter existing ones, and to make provision with respect to payments or deductions made during such period, and to set procedures for such resolutions to be made by the governor. Repealed: 1959 (no. 44) (GR)

To provide for the establishment of wages councils and a Wages
Advisory Board for the regulation of remuneration and conditions of employment.
Amended: 1951 (no. 41) (PE)

396

KCP. Laws, etc.


To repeal the 1936 ordinance, making better provision for licensing traders and fixing licence fees payable. (GR)

397

KCP. Planning Committee.


Chairman: J.D. Rankine

The Planning Committee set up "to revise development plans" addressed this report to the Governor. A historical review of financing development activities since 1946 was detailed. The ten-year development programme drawn up in 1946 had allocated £15.6 million. In 1950 the Planning committee had given an estimate of £20.5 million (Interim report, p.105-113) (1950:381).

In this report the committee recommended an additional allocation to bring the total ten-year financial commitment to £35.5 million. As only £30.9 million was available, a deficit of £4.6 million was allowed provided that some recurrent charges to service loans and run new services were met from annual revenues. (PE PPBS)
The five-member committee included one African member. It was appointed to investigate and report on possible relief for government servants in the light of the prevailing price levels. The committee held eight meetings to interview representatives of the Civil Servants Association. The report consisted of a historical review noting relevant statements made in the earlier reports (eg. Mundy, 1944:306; the Salary commission, 1947:354; Holmes, 1947/8:332). It contained committee's recommendations, for example advising that allowances should not be related arithmetically to the cost of living index and should not vary with every rise or fall in this index. Allowances should not be related to the officer's family commitments or needs but on salary levels. Subsequently, separate schemes for Africans, Indians and Europeans were proposed with percentages being 5, 10, and 20, respectively.

In the minority report appended was dissension by two members who considered family allowance necessary to all but the African civil servants. (PE PPBS)
East African Customs (Management) Act, no. 12, 1952.— Nairobi: GP, 1952.— 2p

This repealed the 1926 ordinance to operate under the East African High Commission. (GR)

East African Customs and Transfer Tax Management Act no. 12, 1952.— Nairobi.— EAHC, 1952.— 1p

To consolidate customs legislation, impose the transfer tax and provide for their management under the High Commission.
Amended: 1955 (no. 10), 1958 (no. 3), 1960 (no. 5), 1961 (no. 14), 1962 (no. 3), 1963 (no. 2) (GR)

East African Excise Management Act no. 13, 1952.— Nairobi.— EAHC, 1952.— 4p

To consolidate excise legislation for management under the High Commission.
Amended: 1959 (no. 5), 1961 (nos. 1, 15), 1963 (nos. 3, 12) (GR)
Loan (Railways and Harbours) Act no. 7, 1952.- Nairobi.- EAHC, 1952.- 3p

To make provision for raising the loan from the UK.
Amended: 1953 (no. 14) 1959 (no. 16) (PD)

Income tax; double taxation relief; The double taxation relief (Taxes on Income) (Kenya) order, 1952.- London: HMSO, 1952.- 7p.- (S.I. 1952 no. 1214)

This statutory instrument was based on the agreement between the governments of Kenya and the United Kingdom to specify the particular circumstances to which the order would apply and the various types of profits that would qualify for double taxation relief. It made provision for refunds where such tax was incurred, and for exchange of information between the taxation authorities in the two countries.

The instrument is brief and to the point and indicates the official concern for relieving undue tax burden for the taxpayer despite the shortage of funds for financing public services during this period of political turmoil in Kenya. (QR)

To provide for the appointment, salary, tenure, duties and powers of the Director of Audit and for audit operations regarding public accounts.

Amendments: 1953 (no. 36)
Repealed: 1955 (no. 13) (PPBS)


To make provision for the continuance for one year of the Customs Duties on Foodstuffs (Provisional exemption) ordinance of 1946.


To reform the law relating to education covering administration and management through committees and boards, and to prescribe fees in government and "aided" schools. (GR PE)
KCP. Laws, etc.


To provide for granting of financial assistance in the way interest - free loans for the underground development of gold mines under a Loans Development Board. (PD)

KCP. Laws, etc.


To provide for the establishment and management of a fund to be used for making loans to assist students to obtain higher education at institutions within and without the colony. (GR PE)

KCP. Laws, etc.


To authorize and tabulate in schedules, rates of income tax and personal allowances to be applied in tax assessment, in line with the E.A. Income Tax (Management) Act, 1952 (no. 8).

Amended: 1953 (no. 42), 1954 (no. 32), 1958 (no. 24)

Repealed: 1959 (no. 11) (GR)
The double taxation agreement caused an amendment to the East African Income Tax (Management) Act, 1952, effective from 1.1.1953. The agreement ensured avoidance of double imposition of surtax and personal tax on income in Kenya, Uganda, Tanganyika or Zanzibar and in South Africa. (GR)

The three-man committee was asked to examine the cost incurred by the state on European and Asian education for the period between 1948 and 1952. The committee established that education was financed through fees, contributions from central revenue and contributions directly from the communities. Funds thus raised were however inadequate and ways were suggested for raising more funds. For example that taxes should be raised to alleviate the problem of deficit financing. School fees should also be raised to reflect the educational costs with special reference to tuition and boarding facilities. Government grants-in-aid should be based on levels of staff salaries enabling the
European schools with highly paid European teachers to receive more. It was estimated that the government needed to provide £114,000 per annum. (PE)


Roberts and Haddon-Cave made an analysis of trends on public finance policy and practices in Kenya since the second world war. They based their analysis on data from Treasury records and from survey reports of geographical income to work out the relationships between the main elements of revenue and expenditure.

In the multi-part report, Part I presented basic data on the gross and net revenue and expenditure for the period 1926/1951. Revenue was £2.6 million in 1926, £7.99 million in 1946 and £34.25 million in 1956/57. Progressive dependence on tax, particularly on income tax and import duties (4/5 of total tax revenue) was observed. Corresponding expenditure had also risen from £2.4 million in 1926 to £7.73 million in 1946 and to £34.86 in 1956/57, and there had been deficit budgeting since 1953. Government wage bill which included personal rewards or emoluments in cash or real goods and services had increased from £2.28 million in 1946 to £4.91 million in 1951. Part II discussed capital budgeting indicating sources of funds and avenues of expenditure. Part III assessed the cumulative position through national accounts. Part IV analysed the status of public debt indicating, for instance, size, composition and service charges, and comparing it to
geographical income. It was noted that the funded and unfunded public debt had declined from £28.6 million in 1946 to £20.2 million in 1951. This public finance analysis was done at a time when the country was undergoing numerous constitutional, political and administrative changes and a reassessment of performance was necessary. (GR PE PPBS PD)

413

EAHC. Laws. etc.

Loan (Posts and Telegraphs) Act no. 9, 1953.- Nairobi.- EAHC. 1953.- 1p

To make provision for raising the loan from the UK.

Amended: 1959 (no. 17) (PD)

414

East African Statistical Department. Kenya National Incomes Unit.


The Kenya National Incomes Unit of the East African Statistical Department prepared estimates of geographical income and net product in order to measure economic activities in the country by estimating aggregate income earned or net product of goods and services during the specified period. Economic activity was measured in terms of income, output and expenditure. It was noted that the income tax statistics were incomplete for 1947/51, therefore only distribution of
could be used. Annual reports, statements, returns and bulletins issued by departments and industry were consulted. Full list of sources was published in the appendix. Definitions were provided for such terms as geographical income and net geographical product at factor cost. It was pointed out that geographical income had progressively risen from £53 million in 1947 to £102.9 million in 1951.

Availability of such statistics was of immense value to the planners and now offers bases for historical comparisons. (PPBS)

415

GB. Treaties, etc.

United States of America, 1953.


The agreement between the governments of the UK and USA provided a loan for the development of port facilities in Kenya and Tanganyika. For the port of Mombasa, £2.0 million repayable between 1956 and 1978 was available for the construction of new berths, storage and other incidental facilities. Credits were to be received through UK. Conditions and details of repayment schedules were spelt out in the agreement. Funds required for additional rolling stock, improvement of the railway connections and for completing the port development project were to be raised locally from the Renewals Fund. This was
further evidence of Kenya being in contact with other international money markets though still under British guidance. (PD PE)

416

KCP.


The digest consists of case and subject indices to facilitate quick references. The cases are arranged alphabetically by name with specific references to the volume and page numbers where the case appears in the Law Reports. The subject index provides similar details with full citation of the case title. (GR PE PD PPBS)

417

KCP. Laws, etc.


To authorize the raising of the sum of £6.5 million for financing "development and construction" under provisions of General Loan and Stock ordinance, no. 14, 1950 (375). (PD)

418

KCP. Laws, etc.


To make provision for the orderly promotion and development of certain industries by means of industrial licensing effected on an regional
basis through the E.A. Industrial Council, repealing earlier legislation. (GR)

419

KCP. Laws, etc.


To provide for the discharge of the statutory functions of ex-official members of the Executive Council consequent upon any redistribution of responsibilities of such members or upon any alteration of style or title of any such member.
Repealed: 1954 (no. 15)

420

KCP. Laws, etc.


To guarantee the regional loan for £3.5 million and £32.75 million for administrative purposes, and to facilitate investment of trust and other funds in the UK in High Commission securities issued for purposes of such loan. (PD)

421

KCP. Laws, etc.


To guarantee the loan for £6 million for purposes of administration of
the Posts and Telegraph, and to facilitate investment of trust and other funds in the UK in High Commission securities issued for purposes of such loan. (PD)

422

KCP. Laws, etc.


"To provide for loans and grants of public moneys for construction of dwellings for certain classes of the population; to establish a Housing Fund and a Housing Board for these purposes and for purposes connected therewith".

(PD PPBS PE)

423

KCP. Laws, etc.


"To facilitate borrowing by local authorities for capital development; to establish the Local Government Loans Authority and the Local Government Loans Authority Fund for the above and related purposes.

Amendments: 1954 (no. 59), 1955 (no. 9) (PD)

424

KCP. Laws, etc.

Savings Certificates Ordinance, 1953.- Nairobi: GP, 1953.- 1p

To authorize the issue of savings certificates in order for the government to accumulate funds for development financing. (GR)

"To provide for the levy of temporary special tax on the members of the African tribe known as Kikuyu" initially for a period of two years, and not prejudicing other taxes in force.

Amendments: 1953 (no. 45) to include Embu and Meru; 1955 (no. 60); 1956 (no. 43); 1957 (no. 33) (GR)


The ordinance authorized the "appropriation, application and repayment thereof" of the sum of £2 million from the Colonial Development Corporation for the construction of houses in accordance with the Housing Ordinance no. 17, (1953:422), and "notwithstanding General Loan and Stock Ordinance" (1950:375). (PD)
To consolidate and replace the law relating to traffic on roads.

Both the Director of Audit and the Secretary to the Treasury had completed a study tour of UK’s principles and machinery of the control of public expenditure which enabled them to make recommendations on ways and means of improving the Kenyan system. The report contained a historical review of the Kenyan financial control system highlighting inherent inadequacies in comparison with the British exchequer system. Kenya’s system was considered outmoded in view of the rapid changes taking place in the political, constitutional and administrative structure of the country. The authors therefore advised that Kenya should adopt an exchequer system. They provided details on the implications of such a change, for example with regards to the appointment of new staff with new responsibilities. Each department would need to establish its own Internal Audit Unit. The report was detailed on the UK procedures and was presented as a thought-provoking document which effectively led to the introduction
of the exchequer system in Kenya. (PPBS)

429

KPC.

Report (of) inquiry into the general economy of farming in the highlands having regard to capital invested and long- and short-term financial commitments whether secured or unsecured... / by L.G.Troupe.- Nairobi: GP, 1953.- 76p.: maps, tables

Bibl.

L.G. Troupe sought to establish financial arrangements for promoting general economic development through agriculture. He visited Kenya twice over a period of nine months during which he interviewed about 270 people including farmers, government officers, representatives of producer boards, banks and other commercial firms. He reviewed previous inquiry reports and annual reports, and noted a general lack of statistical data on agricultural indebtedness. He assessed the potential for development and estimated a ten-year target of financial requirement for capital investment. He recommended finance sources to include loans, savings induced by a reduction on income tax, and overdrafts from banks. There was need for stability in price levels and for the adoption of a price-fixing policy. Government commitment in this included the provision of short-term credit through a Guaranteed Minimum Return (GMR) scheme. Agriculture had become the backbone of the economy and the government was committed to accelerating its development. (PE)
The Director of Establishment in the Secretariat prepared an operations manual arising out of and following the recommendations of the Salaries Commission. See the Report (1953:431) (PE)

The Commission reviewed salaries of the three racial categories of the civil service employees and reported under separate sections. In the deliberations, cost of living featured among other factors. The Commission recommended that a Public Service Commission (PSC) be set up to centralize and regularize civil service terms and conditions. The functions of PSC were clearly defined and its establishment and costs of setting up and running it were worked out.

The report was issued in two volumes. Volume one contained detailed information on the structure and functions of the proposed PSC and notes on costs of living. Volume two contained masses of detail on aspects such as promotions, appointments, and salaries; it consisted of numerical analyses accompanied with schedules of posts. The
proposed revisions were an indication of the proposed size of the civil service enabling estimation of the extent of the government's financial commitment. The document is difficult to use particularly due to lack of contents list, continuous pagination, statement of objectives or document use instructions. (PE)

432

KCP.


The brief document described the services that the government provided for the indigenous population in the previous seven years and its future plans. The government hoped to dispel through this, the notion that current development programmes were only forced by the prevailing political unrest. Though not explained, the description seemed to draw from existing programme and regional reports. Individual services were described and both capital and recurrent expenditure on them given for the period in question. Respective sources of funds were shown for some services. This was a propaganda material but recorded the official view of what was 'good' for the majority of the population, expressed for public consumption. (PE)
On behalf of the East African High Commission, Lidbury reviewed the whole range of salaries and conditions of the civil services in East Africa and made necessary recommendations regarding the cost of living, anomalies apparent after Holmes revision (1948:332) and the effects of the post-war development. Data were received through written and oral presentations from individuals and institutions (listed in the appendix by country). The historical review dating back to 1947 highlighted the determined effort to allow Africans to hold higher posts than in the past and noted that Africans were increasingly graduating from Makerere and overseas colleges and universities, supported financially from local resources and supplemented with CD&W funds. The "three-fifths rule" advocated by Holmes whereby African's salary was 3/5 that of his non-African counterpart was rejected in favour of an inducement principle to apply to all administrative and professional grades. There was continued rise in the cost of living and in the retail price index and these were taken into consideration in the making of recommendations. Further recommendations were presented in country sections. The report provided details on superannuation, spelling out arrangements for free pension schemes which replaced contributory pension schemes. The
position regarding aspects such as gratuities, provident funds, retirement benefits, widows' and orphans' pensions were explained. The retirement age was raised from 45 to 50 years (optional) and to 55 years (compulsory).

The report commented briefly on financial implications of the recommendations but lacked detailed statistical computations in this regard. (PE PPBS)

434

GB. Colonial Office.


The proposals for the reconstruction of the Kenya government included setting up institutions such as the War Council for the prevailing state of Emergency, the Development Committee and the Council of Ministers, the latter for making policy decisions and effectively replacing the Executive Council. The portfolio for the Minister of Finance and Development was proposed replacing that of the Member for Finance. One major factor in the reorganization was an increase in the African representation in a number of organizations including the Legislative Council.

The political situation was reflected, for example in the proposal for the War Council for Emergency. The changes proposed inevitably affected policy aspects, procedures and regulations of development planning and financing and the budgetary control in general. (PPBS)
The committee of 11 including two Africans and one Indian was set up to review terms and conditions of employment of Africans with a view to increasing incentives, efficiency and output, and to establishing whether existing wages "are adequate." Data were collected through interviews and written memoranda solicited through a mass media appeal to which all races responded. The committee also visited various parts of the country. Relevant legislations were examined. The committee found a "reckless extravagance" in the use of Africans as "cheap labour". Salaries were well below the minimum required to meet basic essential needs. Africans were secondary or totally ignored in consideration for cost of living allowances, security for old age, pensions and provident funds. Consequently the government's wage bill commitment on the account of African employees was very low. The Africans who comprised 91% of total employees only earned 40% of total salaries and wages and the government had no obligation over their unemployment.

A number of proposals included a minimum wage formula and a poverty datum line. A flat ten shillings increase on the current minimum wage was suggested. A state-operated provident fund or a contributory pension scheme were also recommended. A summary of the main conclusions and recommendations together with minority views were
presented in part VI of the report. In the appendix were included the witnesses list and a table of wage rates which enhanced the quality of the report. (PE)

436

KCP.

The implementation of the recommendations of the report of the Committee on African Wages.—Nairobi: GP, 1954.—12p.—(Sessional paper no. 21)

The report of the Committee on African Wages laid before the Council and accepted had taken full regard of views expressed by the public on this report. It indicated Government's reactions and actions already taken coinciding or in response to the recommendations, with emphasis being laid on labour stabilization as an aspect of government's social and economic policy. (PPBS)

437

KCP. Income Tax Committee.


Chairman: P.J. Gill

Income tax committee consisting of four Europeans and one Indian was appointed by the Governor under the General notice no. 2637 dated 23.11.1952, to study and report on the East African Income Tax (Management) Act, 1952, in order "to provide for the management and collection of income tax by the East African Income Tax Department and to make recommendations for amendments which should be made to this Act under Clause 97 which should be to the general benefit of the
colony". (p.1). The data were collected through 39 oral interviews and 52 written evidences by Europeans and Asians as individuals or as representatives of their respective groups and organizations, and by Kenya income tax officers. Reference to and study of past reports, Kenya ordinances and existing income tax laws of several other countries was also made. The committee held 29 meetings in Nairobi and only one in Nakuru.

The study of the Act led the committee to make several recommendations on matters of definition, assessment, exemptions, allowances, foreign income collection and penalties. For example, wife's income was considered to be her husband's income for purposes of income tax but it was recommended that husband and wife should be taxed separately.

The role of the East African Legislative Assembly in tax matters was also redefined allowing the Assembly to be concerned only with tax management and collection and not with revenue. In all there were 39 recommendations conveniently summarised in the appendix. As most recommendations were presented as amendments to specific sections of the act this necessitates use of the main text of the act when referring to the report. Besides listing all witnesses, an abridged version of the representations on such subjects as tax relief for donations, foreign income and tax rates, received and not considered within the terms of reference, were also included in the appendix.

The report contained a statement of and committee's reactions to complaints or suggestions submitted in writing or verbally.

The report was well researched and presented as much of the data gathered as possible to facilitate further studies. (GR)

To make provision for the discharge of statutory functions hitherto discharged by the Executive Council and ex-official members thereof consequent upon constitution of the Council of Ministers.
Amended: 1954 (no. 36)


To replace with amendments, upon coming into operation of the E.A. Customs (Management) Act, 1952, the law relating to customs duties and in the meantime to amend existing law relating to the same.
Amendments: 1955 (nos. 37, 54), 1957 (no. 79)
Repealed: 1958 (no. 27) (GR)


The ordinance repealed sections of earlier ordinances, namely, Beer ordinance (1923:118), Excise duties ordinance (1931:208; 1935:251), Rebate and Refund of Customs and Excise duties ordinance (1948:345) and their amendments, to impose varying rates of excise duty on such
products as sugar, beer, cigarettes, tobacco and matches. The ordinance was to be "read and construed together" with the East African Excise (Management) Act no. 13 of 1952 (1952:401).

Amendments: 1954 (nos. 5 & 51); 1955 (no. 28); 1958 (no. 22); 1959 (no. 17); 1960 (nos. 6 and 20); 1961 (no. 5); 1962 (no. 20) (GR)

441

KCP. Laws, etc.


To provide for raising in the colony of a loan not exceeding £1 million and for the conversion of holdings of the East African War bonds into local stock of £3.5 million. (PD)

442

KCP. War Council.


The report covered the state of Emergency operations between 1952 and 1954. It contained a general review of the security situation and the effects the Kenya state of Emergency had had on the economy. The section on agriculture and land development presented data on special schemes on areas scheduled for Africans. It was noted that progress was unhampered in all areas except Central Province where the state of Emergency was declared. Data were provided for expenditure on specific projects and schemes in each province, distinguishing "loyal"
from "disloyal" areas. Development expenditure had nevertheless accumulated to £29.5 million since the ten-year programme started seven years before. The section on financial situation and economic progress indicated expenditure to-date on Emergency to amount to £14 million. The extraordinary expenditure was partly financed by HM Government grants and by contributions from the central revenue. The latter already had a £2.5 million deficit and more funds were raised through a local loan of £1 million in 1954. East African War bonds were also converted to the value of £1.9 million.

Such information as provided here may give insight into the geographical pattern of development during and after this period. (PE PD)

443

EAHC. Laws, etc.

Loan (Railways and Harbours) Act no. 9, 1955.- Nairobi.- EAHC, 1955.- 3p

To make provision for raising the £5 million loan from the UK. Amended: 1959 (no. 15) (PD)
Colonial development and welfare acts: report on the administration and use of the funds provided under the colonial development and welfare acts.- London: HMSO, 1955.- 31p.: tables.- (cmd. 9375)

The review report explained the operations of the colonial development and welfare acts. The history of these acts was traced from 1929 when the Colonial Development Fund was set up, showing how finances were raised from the British government and the London money market to finance development in the colonies. Details of expenditures for the post-war period (1945/1950) were given to show that a total of £85.1 million had been spent from the total fund of £140 million provided under the Colonial Development and Welfare Act, 1940. Also tabulated were annual issues to each country. In 1954, Kenya had been allocated £4.7 million from the CD&W fund but only drew £3.5 million towards financing development projects whose total cost was estimated at £42.5 million. The remainder was raised as follows: £23.45 million through other external loans and £15.5 from local revenue and loan sources.

In the report it was observed how the CD&W funds had given the desired impetus to development planning and implementation in such countries as Kenya. It was hoped that in future, additional finances would be forthcoming from the International Bank for Reconstruction and Development, from USA government and from the United Nations. The financial data in the report enhances intra-colonial studies of development financing. (PD)
In view of the rapid increase of African population and subsequent congestion on limited land, the commission set out to examine measures necessary to achieve improved standards of living including provision of capital to develop and expand "peasant farming". The itenary of two tours to East Africa detailed in the appendix indicated the extensive travels undertaken to collect data. Also appended was the list of witnesses interviewed as officials or non-officials from all races, including some Africans in detention camps. A general review of the basic economic and social aspects of the region was conducted. Aspects of public finance were considered in some detail noting that the financial policy then was to raise funds and finance development. Loans were raised externally and locally and redeemed accordingly while grants were received mainly from the Colonial Development and Welfare funds. The commission observed that revenue from taxation had increased steadily to enable Kenya to accumulate surpluses between 1946 and 1952 despite a rise in the level of public expenditure. The commission acknowledged the need to extend credit to Africans although in the colonial circumstances offering adequate security was a practical hindrance.

The commission's recommendations relating to public finance in Kenya included the following:

a. Additional capital should be sought for development in all
sectors. Local and external sources of loans should continue to be explored.

b. The need for compulsory saving was recognized but there had to be a corresponding increase in cash income.

c. The government should qualify the relationship between tax revenue and national income in defining its financial policy.

d. Revenue from mining was a government right but local authorities and individual owners of land deserved some form of shareholding. Further, to encourage re-investment of mining income, there was need to reduce or abolish payment of royalties, direct and indirect taxes, leases and duties.

e. On East African Railways and Harbours, the rail rates were considered inadequate for funds building. The Colonial Stocks Act needed to be amended to allow the East African High Commission, independent of the East African governments, to borrow directly from the London capital market. It was important that the Railways operated as an autonomous body issuing shares to individual governments.

f. A Colonial Transport Development Fund should be established from which the Railways would receive grants.

Overall, the commission made efforts to respond to grievances of the indigenous population and made suggestions that would hopefully improve the general economic conditions in the country. This would be achieved by increasing public expenditure and encouraging participation by all in the development process.

The report is detailed on African economic and social conditions and financial implications concomitant. It demonstrates a turning point
in official policy as the government allows concern to be shown for the plight of the African, his fears and stresses; it begins to contemplate his participation in development beyond his sole labourer status. (GR PD PPBS PE)

446

GB. Laws, etc.


The Kenya Protectorate Order-in-Council of 1920 was amended in 1955 in order to permit concurrent appointments to be made to certain offices constituted under the original Order. The 1920 Order declared the colony status and the amendment defines further the legal framework for public finance operations. (PE)

447

KCP. Exchequer and Audit Department.

A summary of events leading up to the introduction of the exchequer system in 1955 and an outline of the general principles of the control of public expenditure and revenue in Kenya/ by J.R. Cusack.- Nairobi: Exchequer and Audit Department, 1955.- 23p.

The author who was also the Director of Audit, briefly traced the ten-year history since 1945 of the evolution of financial control and management in Kenya. He illustrated his account with a chronological table of events to highlight the landmarks of change. Relevant references from the Legislative Council debates were quoted. He described in simplified detail the procedures of handling government
finances by the Legislative Council and its committees. Cusack explained the implications of introducing an exchequer system which would involve major changes in existing policies and practices, including new offices and committees, new duties and responsibilities and new funds.

The speech given to the Legislative Council by the Minister of finance and development in 1955 when introducing the Exchequer and Audit bill was also reproduced in Cusack’s document.

For a fuller account of this subject, refer to the "Epitome of events...(1956:476) (PPBS)

KCP.


This was a capital works programme for three and a half years bearing proposals independent of the 1946-1955 development programme but recognising the special role played by the Development and Reconstruction Authority. Problems of development were discussed based on the experiences of Kenya. Programmes were described ministry by ministry and estimates of expenditure made for each project. Estimates were related to the national estimates prepared by Treasury and were also guided by references from earlier reports of economic and technical surveys. Reference was also made to government’s statement (1953:432) indicating interest in improving the general welfare of the indigenous population. Recommended sources of funds for capital financing included loans raised on the London money market
besides the transfer of the country's revenue.
Bearing in mind that the report was prepared at a time of political
unrest when extra government time, effort and finance were in demand,
it is valuable for its content of government policy and plans for
development expenditure. (PPBS)

KCP.

Guarantee of excess loans made by building societies for house
purchase. - Nairobi: Legislative Council, 1955. - Various paging.-
(Sessional paper no. 13): mimeo.

These were government proposals to the Council for a scheme to assist
prospective house purchasers. The aim was to legislate a scheme
whereby the government would facilitate and guarantee excess advances
by building societies to house purchasers. (PE)

KCP.

Income tax committee report. - Nairobi: GP, 1955. - 11 p. -
(Sessional paper no. 6)

This was Government's response to the report of the Income Tax
Committee published by the Treasury at the same time as the report in
order to lay off any false hopes likely to be raised by the report.
At the time of compilation some of the 39 recommendations had been
accepted and "passed into law in the East African Income Tax
(Management) (Amendment) (no. 2) Act, 1954" while others were accepted
in part or in whole. Some of those wholly rejected were relating to
definition of income, to deductions or exemptions. Recommendations were referred to and commented on individually. Adequate notes were also made regarding facts of deficits and sources of funds for public financing as the Treasury also explained the working relationship between the territorial governments and the East African High Commission with particular reference to taxation.

Consulting this paper which was presented by Treasury to the Legislative Council requires familiarity with the committee’s report and the relevant acts. (GR)

451

KCP. Laws, etc.


To transfer functions of the Accountant General to the Secretary of Treasury, the latter signifying the new title of the former.

452

KCP. Laws, etc.


To provide for the conservation of soil and its fertility, stimulating development of agricultural land, distinction between scheduled and non-scheduled areas, and for the former to receive development loans, grants, advances and Guaranteed Minimum Return in cases of crop failure. (PPBS)

The ordinance provided for the establishment of the Corporation to finance government transactions of sale or purchase of cereals, and for guaranteeing by the government of loans raised by the Corporation for crop development. (GR PE)


To control trade with goods "essential to life and well-being of the community" providing a schedule of listed items with respective international classification code.

Amended: 1956 (no. 39), 1960 (no. 51) (GR)


To guide through temporary provisions, the settlement of pensions, gratuities and allowances claims for those disabled during the State of Emergency. (PE)
KCP. Laws, etc.


To authorize the raising of the sum of £6 million for financing "development and construction". (PD)

Kenya. Laws, etc.


Notes:

Also printed on p.60-77; IN Epitome of reports...- Nairobi: Government Printer, 1956.

The aim of the Ordinance was to "provide for the control and management of public finances of the Colony and Protectorate; for the appointment, terms of office, duties and powers of the Controller and Auditor-General; for the collection, issue and payment of public moneys; for the audit of public accounts and the protection and recovery of public property; for the control of the powers of statutory boards and commissions; and for matters connected therewith" (p.2). The respective procedures were clearly described.

Three schedules with references to appropriate sections in the Ordinance were presented to give guidance on the following:

a, special funds established with moneys appropriated by the Council and not paid into the Consolidated Fund unless otherwise directed.
Twenty seven such funds were listed.

b. accounts and amounts standing to their respective credits as at 30th June 1954 to be paid into the Consolidated Fund as General revenue, Reserve fund and Development fund;

c. funds and accounts appropriated for their establishment with a total sum of £4.5 million. Nine such funds were listed.

The Ordinance was the culmination of an exchequer system in Kenya.

Amendments: 1956 (no. 39), 1960 (no. 29) (PPBS)

KCP. Laws, etc.


The ordinance provided for annual borrowing to a limit of £5 million, and declared terms and conditions applicable generally to loans raised in Kenya by the Government of Kenya. The loans were to be raised to defray expenditure chargeable to government accounts, by creating bonds and stocks chargeable against the general revenue.

Amendments: 1961 (no. 21) (PD)

KCP. Laws, etc.


For "matters supplemental to provisions of Loan no. 2 (1953:421). (PD)

To remove the application of the ordinance from the officers who elected for the terms of service introduced in 1948 and to make consequential provisions.
Repealed: 1957 (no. 30) (PE)


To raise loans locally or from the UK or both, of the sum not exceeding £5 million for incidental purposes, by issuing bills or a bank overdraft, "effective notwithstanding the General local loans ordinance no. 14 of 1955" (1955-458).
Repealed: 1960 (no. 68) (PD)

The Tax Certificates Ordinance no. 19, 1955.- Nairobi: GP, 1955.- 1p

The ordinance which was later revised in 1960 (no. 34) and 1961 (no. 21) aimed "to provide for the issue of tax reserve certificates: for acceptance for certain purposes of tax reserve certificates, and for matters incidental thereto and connected therewith." The Minister for
Finance was empowered to issue certificates and prescribe interest to be paid. The proceeds from the issues was to be paid into the Consolidated Fund. The subsidiary legislation including schedules were presented in section 7. (GR)

KCP.

Progress report on the three and a half year development plan.- Nairobi: GP, 1955.- 46p.: tables.- (Sessional paper no. 97)

The central aims of the progress report were:

a, to review the financial position;
b, to inform the Council on government decisions on expenditure for the year 1955/56;
c, to amend the Sessional paper no. 51 (1955:448) on the three and a half year development plan covering 1954/57 period; and
d, to report progress made on the implementation of the plan.

Information on each of the above was tabulated. For example on the financial position it was estimated that for the plan period, the plan value was £22,895,905 but there was a 7.2% shortfall in the funds available. It was envisaged that the shortfall would be met from revenue transfers and contributions from special funds and by raising additional loans.

The report facilitates an evaluation of development plans and respective financing. (PPBS)
The Organization and Methods Unit of Treasury conducted a survey
a) to consider organization and functions of some ministries and
their departments;
b) to review allocation of subjects to specific portfolios; and
c) to assess how the relationship between ministries and departments
affected handling of government finance.

The Unit analysed the revised functions and responsibilities of the
accounting officers in respect to financial policy and accounting and
noted that before the exchequer system was introduced, heads of
departments were under direct control of the Secretariat. For
example, although the departments initiated policy and prepared
financial estimates, they submitted the same through the Secretariat
for endorsement by the Executive Council. Introduction of the
exchequer system of accounting necessitated appointment of Permanent
Secretaries as accounting officers with responsibilities, among
others, to supervise all financial business connected with the votes,
and to be accountable for their supervision to the Legislative Council
through the Public Accounts Committee. Permanent Secretaries were
expected to ensure that policy and financial results of policy were
coordinated and that money voted by the legislature was spent with
efficiency and economy. This evaluative study preceded the legislation of the exchequer system in Kenya (Exchequer and Audit Ordinance, 1955:457). The commission acknowledged to have used meagre data on some aspects and such unavailability was a drawback to the commission's work. (PPBS)

GB. Colonial Office.


The despatch from the Governor of Kenya consisted of comments, chapter by chapter, on as wide a variety of aspects as covered in the report in question, including capital investment, financial policy and credit facilities for Africans. There was a general acceptance of findings and recommendations but the governor writing six months after the report was published, stressed the need to inject external capital and skill to supplement local capabilities and resources. He objected to giving borrowing powers to the local authorities and refused to take criticism on state marketing. The Governor presented a table broadly forecasting the capital requirements up to 1965. He supported the need to explore non-conventional sources of revenue and creation of special funds in order to attract money on favourable terms. Notwithstanding, CD&W fund needed to be extended in order to expand the absorptive capacity of the money market.

On extending credit and loans to African entrepreneurs, he reiterated
the negotiable nature of security and obligations involved. He advocated legislation to provide for chattels mortgage and crop lieu and to review credit restrictions. He further suggested that aid through special banks operating with government funds could be organized. The governor accepted suggestions for lower standards of security and ideas of cooperative loans. On expenditure, the governor emphasized that public accounts should remain simple and easily understood by the public. Capital expenditure should be on short-term productive projects aimed at increasing incomes. He recounted the achievements of DARA (1945/53) through coordinated execution of development plans. On revenue, he noted how the government was dependent on tax revenue and less so on forced savings except on cesses on industrial products. Nevertheless, the government was advised to reduce the tax burden, a subject he anticipated the commission newly set up to inquire into.

The Governor felt that the Railway's financial burden was already light and present arrangements were preferred. But the suggestion was welcome to set up a Colonial Transport Development Fund from which to finance provision of basic facilities.

The reactions from the Governor of Kenya were detailed and emphasised the Kenya's view of the regional cooperation being fostered. His long rejoinder would be effectively consulted in conjunction with the main report of the East African Royal Commission (1955:445). (PD PE GR PPBS)
This was primarily the account of spending by the African Land Development Board (ALDEV) of the sum of £3 million allocated for the "reconditioning of African areas and African settlement" under the ten-year Development Programme, 1946/1955. It was compiled from a series of other reports, namely, Five year report (covering 1946/50) by E.L. Brook Anderson; ALDEV annual reports for 1951/1955 and reviews of provinces, 1952 by R.O. Hennings. The report described the history and the activities of ALDEV noting the hardships and the achievements of the organization. Of the £3 million raised from CD&W Fund and from local revenue, about £2.4 million was spent by 1955 on loans and grants to African District Councils, individual farmers and to cooperative societies; on building ALDEV headquarters and on running the administration of the organization. Accounts were presented for each province, district and scheme with full explanatory notes. The schemes ranged from tea and livestock development to irrigation and tsetse fly clearing. The Board observed that the new five-year Swynnerton plan of agricultural intensification (1954/1958) required the funds to be augmented by further grants and loans from CD&W Fund.
local revenue and American "Aid". The period covered witnessed massive public borrowing and spending at the height of political instability in the country. It would be interesting to establish any subsequent cause-and-effect relationships, using the data in this document. (PPBS PD)

467

KCP. Laws, etc.


To authorize the raising of the sum of £4 million for financing "development and construction". (PD)

468

KCP. Laws, etc.


To guarantee raising of a loan of up to £5 million from the UK. (PD)

469

KCP. Laws, etc.


To extend the duration of the Council from four to four and a half years.

Repealed: 1960 (no. 48) (PPBS)

To provide for the nomination and election of African members to the Council with special provision for limiting the franchise of the Kikuyu, Embu and Meru people unless certified to be loyal to the government.
Amended: 1956 (no. 30)
Repealed: 1960 (no. 48) (PPBS)


To empower local government authorities to value land for the purposes of rates; and to enable such authorities to levy and collect rates.


To replace the Liquor ordinance (1934:241), and to make better provision for regulating the sale and supply of intoxicating liquor.
Repealed: 1957 (no. 20) (GR)

473

KCP. Laws, etc.


To fix salaries and allowances, providing schedules of these.
Amended: 1958 (no. 18) (PE)

474

KCP. Laws, etc.


To provide for price control on certain goods such as sugar, maize and rice and for compulsory display of prices.
Amended: 1956 (no. 39), 1959 (no. 33) (PPBS)

475

KCP. Laws, etc.


To regulate the advancement and control of the pyrethrum industry; to provide for growers’ licensing, imposition and payment of levy and cesses; and to provide for the establishment of a Fund and a management Board, defining the latter’s powers to borrow and invest. (GR PE)
KCP. Public Accounts Committee.


The epitome of reports highlighted important matters arising from reports by the Public Accounts Committee, noting in specifically the committee’s reactions to the annual Treasury memoranda. The work traced in brief the history of Kenya’s fiscal system before and after 1945 pointing out the landmarks in the evolution of the system and guiding principles of control of public revenue and expenditure. A chronological table of events showed respective Hansard references. The monograph also contained valuable appendices of

a, text of the Exchequer and Audit Ordinance (no. 15 of 1955);
b, the speech made by the Minister for Finance introducing the Exchequer and Audit Bill on 19.5.1955;
c, a further summary of events leading up to the introduction of the exchequer system in 1955 and an outline of the general principles of the control of public revenue and expenditure in Kenya.

It was intended that the preparation and publication of epitomes of this nature would become regular to provide “reference books of financial case law” (p. 52) but no other issue was traced in the present work. (PE GR PPBS)
The government responded to the report issued in 1954 by the Cost of Living Committee (1954:435) and acknowledged that Kenya was in no position to avoid the inflationary effects afflicting other parts of the world and causing rapid rise in prices. The rise in prices affected both government and private investment and although there was need to exert some control, there was little hope of reducing costs in isolation from world trends. Also noted was the disruptive effects of the extra-ordinary expenditure on the State of Emergency to restore "law and order".

It was amply demonstrated in the white paper how the government hoped to allow all sectors to have equal opportunities to plough back own savings into expansion and development. The Common Fund would continue to be built from export tax earnings. (PPBS)

Vasey, Hon. E.A.

A speech made when introducing the Exchequer and Audit Bill on 19.5.1955 / by the Minister for Finance and Development.- p.54-59; IN Epitome of reports...- Nairobi: GP, 1956.

In his speech, the Minister for Finance and Development gave an historical account of the development and evolution of Kenya's fiscal
system since 1945. He explained how the constitutional changes had affected this evolution. He demonstrated clearly the role played by the Legislative Council and the Government to effect this development. He cited two study visits paid to the then Southern Rhodesia in 1948 and to UK in 1952. The earlier visit studied the budgetary system and its outcome was the setting up of PAC in 1948. The latter visit examined the exchequer system. Subsequently an exchequer system was introduced in 1954 and the Minister was in his speech introducing its legislation. He further explained the various changes that had been necessitated by the new systems such as establishment of new funds, accounts and personnel posts with redefined responsibilities.

The review put into perspective various proposals and actions taken by individuals, committees and the government to improve the budgetary system in Kenya. (PPBS)

479

GB. Colonial Office.

Correspondence between the Secretary of State for the Colonies and the Governors of Kenya, Uganda and Tanganyika concerning the financial arrangements applicable on the transfer of the local East African forces from the control of the War Office to that of the East African territories. - London: HMSO, 1957.- 4p.- (cmd. 281)

Among the correspondence was despatch no. 1263 to Kenya. It described the financial arrangements to apply to

a, stores, equipment, supplies, etc.;

b, fixed assets to be handed over by the War Office (WO); and

c, the WO liability for non-effective payments in respect of the
local East African forces.

Regarding stores and supplies, it was explained how the WO took over administration in 1939 without making financial adjustments. Since the East African governments had continued to contribute towards the administration, it was considered justifiable that the handing-over should be without charge for such items as stores, vehicles, animals, barrack accommodation and selected items of office equipment. The WO would make available at normal repayment prices, monthly payments spread over two years for WO stocks in East Africa and for maintenance of these stores. With regards to fixed assets (listed in Annex A), rent would be paid to WO on annual rentals amounting to £15,910 (being 5% of evaluation). Other assets (listed in Annex B) e.g. rifle ranges, depot and flag house, were to be made available to East African governments free of charge. Buildings on sites, for instance those at Kahawa near Nairobi, would revert to respective governments free because these were financed by a pool fund set up in 1951. On pensions, East African governments should accept liability on 1.7.1957 for contributions to the Kenya Military Pensions Office towards non-effective payments in respect of Imperial and War Service by East African personnel in service up to 30.6.1957.

The correspondence presented an outline of some of the financial commitments each East African country was taking over in order to control national forces. It also described the terms and conditions under which the transfer of the control of forces would take place. (PE)
The document contained description of the development projects planned for the following three years indicating estimates for respective funding. Concrete tasks to be achieved in the plan period were clearly set out. It was pointed out that capital financing from the local monetary sector was minimal particularly during that plan period which coincided with political unrest in the country. Development was too heavily dependent on external sources of finance and indeed the prevailing £2 million level of national debt was considered too high for the geographical income level of £120 million. Development functions of both the public and private sectors were also defined and the need for injecting public funds for investment was stressed. Problems of development planning were discussed while reviewing Kenya's economy in the preceding ten years. The programme was detailed though gaps in the available statistical data was lamented. As is the case with other programme documents, consultation in conjunction with preceding plans is recommended to establish development trends. (PPBS)
KCP.


This is a simplified graphic and tabular presentation of the development programme covering the period, 1957 to 1960. In particular it tabulates the proposed allocation of development funds and indicates the various sources of such funds. It is valuable for quick reference needs. (PPBS)

EAHC. Laws, etc.

Loan (Railways and Harbours) Act no. 12, 1957.- Nairobi.- EAHC, 1957.- 2p

To make provision for raising the loan from the UK.
Amended: 1959 (no. 14) (PD)

KCP. Laws, etc.


To provide for the advancement and control of the canning industry concerned with the canning of certain crops such as pineapples, and for the imposition of cesses, establishment of a management Board and of the Scheduled Crops Fund. (GR)

To repeal and replace the 1956 legislation, providing new tables of licence fees. (GR)


Levied an annual tax on all above the age of 18 years except women earning less than £60 per annum. The rates were graduated. Methods of payment included wage and salary deductions, and the Kodi system. It was the first non-racial personal tax and repealing Personal tax, (1940:283) and the various African poll tax ordinances, namely, Poll tax (NFD) (1930:196) and African poll tax (Urban areas) (1950:371). (GR)


To repeal earlier conditions determined by race, thus replacing Asian civil service provident fund (1934:238), European civil service provident fund (1934:240), Kenya European civil service contributory provident fund (1934:241), and the various African civil service provident funds.
pension fund (1946:321 and 1955:460). All funds established under each ordinance were to be paid into the consolidated fund. (PE)

KCP. Social Security Committee.


Chairman: W.N. Dolton

The committee of 13 appointed in 1954 included three African and three Indian members. It was set up to study and establish the need for security for old age and to work out ways and means of meeting this need. The committee appealed for oral and written evidence through the mass media and travelled to different parts of the country to receive this evidence. Existing pension schemes were reviewed and the ability of the government to continue financing them was reconsidered.

The committee recommended schemes that would not require government contribution. The basic pension age was set at 60 years for all irrespective of race or sex.

For comparative purposes, this report upgraded and revised the 1928 Pensions committee report on several accounts, for example, equalizing all persons in many pension respects notwithstanding their race, sex or creed, and reducing the burden of government contributions. (PE)
The document consisted of financial instructions on expenditure control, payments, receipts, accounts, salaries, wages, allowances, cash and banks. It provided a detailed description of instructions on how related operations should be conducted and regulated. Also reproduced was the text of the Exchequer and Audit Ordinance, 1955 governing control and management of public finances and distribution of power for protection of "public property", including finances of statutory boards, commissions and other bodies. It might be of interest to establish the extent to which the revised manual guided the post-colonial practices and how beneficial or otherwise this might have proved. (PPBS)

The constitution continued the multiracial intent therefore allowing for increased government expenditure in the areas reserved for the African population.

(PE PD PPBS)


The White paper was a government's official statement on its financial relationship with the African District Councils. Financial responsibilities were defined and allocated regarding raising revenue and controlling expenditure. The councils would raise revenue through cesses on agricultural products, raising loans for capital expenditure, charging fees for licences and for services rendered, and receiving Graduated Block grants from Central government to replace the two-shilling land rate. The paper provided basis for establishing how far the proposed adjustments may have resulted in increased income and a higher expenditure rate for African District Councils. (PPBS)
Replacing the law relating to the imposition of customs duties on imported goods, the ordinance provided a complete revision of rates of duties distinguishing between general and protective rates. It presented less complicated administrative procedures in accordance with the E.A. Customs Management Act no. 12, 1952.
Amended: 1963 (nos. 6, 14) (GR)

To guarantee a loan of £8.5 million for certain administrative purposes of the Railway and Harbours department and to facilitate...(as in the ordinance, 1950:377). (PD)

To repeal and replace the Stamp ordinance (1923:121) and to make further provision for levying and management of stamp duties.
Amended: 1960 (no. 5) (GR)

To validate the grant of certain pensions to named persons and the enhancement of certain other pensions. (PE)

KCP. Legislative Council.

Income tax proposals.— Nairobi: GP, 1958.— 24p.— (Sessional paper no. 5 of 1957/58)

The sessional paper contained the reactions of the Council to the Coates Commission’s proposals on income tax. The Council commented on selected subjects, accepting most of the recommendations and rejecting only a few. For example the recommendation on a "unilateral relief for double taxation" was rejected as it was considered inappropriate "to the present circumstances in East Africa" (p.1). Similarly, married women’s earned income allowance was rejected “for administrative reasons”.

The document needs to be consulted in conjunction with Coate’s report and the East African Income Tax (Management) Act, 1952 on which the former was based. (GR)
E.W. Woodhead and G.C. Harper constituted a two-man committee to examine education policy and examinations for Asians and Europeans in Kenya. Their deliberations touched on matters of finance. After interviewing parents and reviewing memoranda from organizations in this regard, the committee assessed the achievements of the development programmes of 1954/57 and 1957/60 to confirm that expenditure on Asian schools was not only less than that of Europeans but also inadequate. Increased expenditure on books, stationery and towards expanding teacher training facilities was recommended.

The report was a follow-up on earlier inquiries on the subject and provided a brief historical sketch useful for comparative analysis. (PE)

A wide range of subjects were covered in the eighteen points including public expenditure and the use of loan funds. The statement aimed to show progress achieved since the policy statement was issued two years
before and to outline future plans. Methods of data collection were unstated but it was possible that relevant information was obtained from departmental and progress reports on regular government activities and development programmes. The report was a brief summary of the major areas of government activities such as the provision of social services, education and development of natural resources, within the wider context of economic development. The Beecher report on African education (1949:364), discussions on universal compulsory education and the proposal to open a Technical College in 1956 were referred to. It was also noted that for 1956/57, a development loan of £354,000 was raised for developing cash crops, and more funds raised through loans and grants were required particularly for social rehabilitation and land preservation.

This was a general statement intended for wide public consumption.

(PE PPBS)

499

EAHC. Laws, etc.

Loan (Posts and Telegraphs) Act no. 9, 1959.- Nairobi.- EAHC, 1959.- 2p

To make provision for raising the £3 million loan from the UK. (PD)

500

East African Statistical Department. Kenya Unit.

Patterns of income, expenditure and consumption of Africans in Nairobi, 1957/58.- Nairobi: EASD, 1959.- 48p.: tables

The statistical analysis considered data collected among wage earners
of up to 320 shillings a month. Similar surveys were carried out in 1946 and 1950, all intended to facilitate the formulation of policies on wage levels, income levels and subsequent taxation rates, patterns and procedures.

The three reports provide opportunity to analyse changes in these patterns. (PPBS)

501

GB. Colonial Office.

Colonial development and welfare acts; report on the use of funds provided under colonial development and welfare acts and outline of the proposal for exchequer loans to the colonial territories.- London: HMSO, 1959.- 18p.- (cmd. 672)

The report reviewed the operations of colonial development acts for the post-war period to 1958 and gave details of stocks issued to each country, observing that under the Colonial Stocks Act, colonial loans had trustee status. Also tabulated were statistical details of funds allocated to each country covering the period under review. The continuing need for funds was stressed and other sources such as IBRD, the London money market and local markets in the colonies were recommended. The annual ceiling of CD&W payments remained at £25 million but the overall 5-year ceiling for the following period (1959/1964) was £100 million.

The report is general in its coverage of individual countries but facilitates an overview of allocation and use of "colonial development funds". (PD PPBS)
The committee was asked to consider if any change in structure of the Colonial Development Corporation (CDC) set up after the war to channel funds at commercial rates to government or government-sponsored projects in the colonies, was desirable and to make necessary recommendations. It reviewed the activities of the CDC in relation to the following:

a. statutory provisions and financial structure;
b. administrative arrangement for issue and repayments of advances; 
c. capital sanction procedure;
d. borrowing procedure;
e. interest and repayment obligations; and
f. special losses.

The committee noted that CDC was limited to £10 million borrowed by overdraft from banks, and £130 million of advances issued from Consolidated Fund (UK) and secured through Secretary of State and the Treasury. An additional £20 million was raised from other sources with the consent of the Secretary of State and the Treasury. Statistical information in the report indicated receipts by individual countries. It showed that for example in 1958, the Kenya Housing Authority had received £15,6 million while the Kenya Meat Commission
received £2.5 million.

In studying the public debt situation in Kenya, this and similar reports on CDC enable a comparative view of the major sources of loan funds and the terms and conditions set by the respective sources. (PD)

KCP. Laws, etc.


To make provision for relief against the cost of hospital nursing and midwifery treatment of Asian and Arab patients; and to establish Asian and Arab Hospital Treatment Relief Fund made up of contributions by those liable to personal taxes. (PE GR)

KCP. Laws, etc.


To provide for the rates of income tax and personal allowances; and to repeal the 1952 legislation with reference to the E.A. Income Tax (Management) Act no. 10, 1958. (GR)
KCP. Laws, etc.


Authorizing borrowing from the UK government of up to £12 million for financing development programmes. The money was to be expended as per development estimates approved by the Legislative Council. (PD)

KCP. Laws, etc.

The Provisional collection of taxes and duties Ordinance no. 44, 1959.- Nairobi: GP, 1959.- 3p

This ordinance gave "statutory effect for limited periods for orders of the Governor in Council imposing any new tax or duty..." pending passing of the bill in the Legislative Council. (GR)

KCP. Ministry of Works.

Progress report on £4 million contractor finance roads project.- Nairobi: GP, 1959.- 2p.- (Sessional paper no. 8 of 1958/59)

The sessional paper contained a brief report indicating the individual companies awarded the government trunk roads construction contracts, namely Mowlem Construction Company Ltd. and Raymond International (UK).

The report indicates that the two construction companies were British
whose contracts were financed from the £4 million but does not indicate whether there were conditions that only British firms could be awarded such contracts or not. (PE PPBS)

KCP.

Reports of Working Party set up to consider the establishment of an Authority to promote the development of cash crops for small holders and of Working party set up to consider the financial implications of the proposed Authority. Nairobi: (GP), 1959.- 107p.: tables

The first Working Party planned the setting up of the Special Crops Development Authority. The Authority (set up in 1960) was to concern itself with cash crops such as tea. It was thereafter expected to be self-supporting through profit generation. The second working party considered the financial implications for a tea plan covering the period 1960/65 and singled out expenditure requirement for tea nursery development. The growers would pay a capital levy and a revenue levy calculated per a pound of green leaf, but an initial capital requirement of £600,000 was estimated to be raised through loans. This was additional evidence of government concern for agricultural development and its readiness to subsidise the enterprise. (PE)
1960-1963

509

EAHC. Laws, etc.

Loan (Railways and Harbours) Act no. 3, 1960.- Nairobi.- EAHC.
1960.- 3p

To make provision for raising the £5.5 million loan from the UK. (PD)

510

East African Statistical Department. East African Unit.

The external trade of East Africa indices, 1954/58 and commentary.-
Nairobi: EASD, 1960.- 9p.: tables, charts

The statistical report used 1954 as the base year and the indices showed prices, volume and value of exports and imports. The historical survey highlighted the state of the world economy in the 1950s and indicated the Kenya's current yields from and pattern of trade.

Similar reports were published in 1950 and 1963 covering the periods 1948/1949 and 1954/1961, respectively, with data to support policy formulation for development planning and financing. (GR PPBS)
Overseas service: a bill to authorize the Secretary of State to contribute to the expenses incurred in connection with the employment of persons in the public services on overseas territories or in respect of compensation paid to persons who are or have been employed in those services. - London: HMSO, 1960. - 1p. - (Bill 43)

The bill sought authority to enable UK government to reach agreements with the colonies to the effect that these countries shall reimburse in whole or part the cost of specified improvements in emoluments and other conditions of services of overseas civil servants (or expatriate officers) recruited by the Secretary of State. The costs in question involved

a. inducement allowances,
b. education allowances,
c. half the cost of passages of the whole family, and
d. half the cost of compensation on account of change of conditions of service arising from constitutional development in the employing country.

Reimbursement would be made by parliament votes. It was also stipulated that after enacting the bill parliament would vote into the exchequer the sum of £16 million for the 1961/62 financial year and subsequently £12-£16 million per year.

This was yet another financial commitment required of the colonies anticipating political independence for which the bill sought to
provide the legal framework. (PE)

512

GB.


The report contained a review of the following:

a. the existing Kenya constitution;
b. proposals for the new constitution for presentation to the Kenya Legislative and Executive councils;
c. procedures for localisation of the civil service;
d. the status of the coastal strip; and
e. definition of qualifications of the African voter under existing franchise arrangements.

The conference was attended by representatives of Africans, Asians and Europeans living in Kenya whose political views were expressed within the limits of the defined conference theme of "constitutional evolution... in the Westminster model." The relevance of these conference proceedings was largely in the understanding of the political complexity of this transition period and the effects it was likely to have on future fiscal policy. The importance of raising loans was stressed and a promise of £5 million was made to meet the cost of maintaining military forces in Kenya and of general development. Reference was made to the IBRD scheme of financing development in areas occupied by Africans.
This was an important document spelling out the foundations on which public finance policy and procedures would adjust to a new constitution. (PPBS PD GR PE)

513

GB. Treasury.

Assistance from UK for overseas development.- London: HMSO, 1960.- 19p.- (cmd. 974)

The document outlined the various methods so far applied by the British government to organize assistance for development in the colonies. The assistance was mainly financial with respect to individual countries and covering the ten-year period since 1951. From the statistical tables it was apparent that £61 million was made available to the colonies in 1951, increasing by 126% to £138 million in 1960. Other assistance was technical especially in the field of education. The British government’s financial advances were made mainly under the Colonial Development and Welfare Act (1940:278) and its subsequent amendments, and through the Colonial Development Corporation set up by the Overseas Resources Development Act (1948:337). The British government also solicited contributions for "overseas development" from other governments through the International Bank for Reconstruction and Development (IBRD), International Finance Corporation (IFC) (an affiliate of IBRD), International Development Association (IDA) (also an affiliate of IBRD) and the United Nations (UN). For example in 1956, IFC concurred with UK to support investment in private enterprises from a capital of £100 million. Similarly, IDA set up to supplement lending operations,
provided additional funds to supplement UK’s contribution of £46.9 for multilateral assistance to non-industrialised countries still under colonial control or recently regained independence.

A tabulation of grants and loan receipts by individual countries over three years (1957/1960) indicated that Kenya had received £1.5 million loan funds from CD&W. This and related data showed how, on the eve of independence, Kenya availed herself to receiving funds from the international money markets. (PD)

KCP. Committee on the Organization of Agriculture.


Chairman: Sir Donald McGillivray

In addition to the terms of reference, the committee of three was asked to examine and report on how the agricultural boards and committees had served purposes for which they were set up and to consider whether they should be financed from public funds. Over a period of six months, the committee received solicited oral and written evidence from individuals and organizations inside and outside the government and consulted relevant reports. The report submitted to the Minister of Agriculture, Animal Husbandry and Water Resources compared Kenyan agriculture to UK agriculture and noted that UK agriculture was primarily for domestic consumption while Kenyan agriculture was primarily for exports. The latter therefore had to directly and profitably compete in the world markets. Detailed financial information was given regarding a variety of expenses of the statutory organizations, including the 27 agricultural boards whose
expenses were charged against public funds drawn from the general revenue and CD&W Fund as supplementation for boards' revenue. The committee noted that the Land Bank was opposed to the formation of Agricultural Finance Corporation (AFC) for handling all agricultural finances previously handled by the bank with government's capital funding and guarantees. The bank also preferred the replacement of Guaranteed Minimum Return (GMR) with commercial bank advances. Several recommendations were made including the following:

a) an annual conference of all relevant bodies convened by the Minister to review the agricultural situation;

b) re-examination of the functions of the Land Bank. The committee proposed that the bank should deal with all long- and medium-term agricultural finance since it had long experience dating back to 1931;

c) re-examination of the loans function of the Board of Agriculture;

d) removal of short-term finance through the GMR;

e) support for the proposal to establish AFC;

f) boards to increase revenue from cesses and trading income to lower demand for direct government financing.

The detailed report projected prominence of the agricultural sector in government financing programmes. The list of sources in the appendix indicates the range of information sources consulted including names of interviewees. (PE)
The 1960/63 development programme complemented the two previous programmes without repeating general observations or the history of development, and formulated a capital budget for three years to ensure continuity in planning. The bulk of the data was collected during the two previous planning periods. Original plans were submitted by regional and ministerial committees from which one planning document was compiled. The programme was analysed and presented for each ministry and the estimates for funds were given for each development project. It was noted that the rate of economic growth had continued to rise since 1947 until a set-back was caused by the State of Emergency declared in 1952. Capital formation increased as national income rose but the current plan envisaged that development financing still needed to be supplemented from external loans and grants. Despite a 5% increase in public debt, a slower rate of growth was forecast in the short run. The basic aim of the plan, however was to facilitate a cumulative process where investment led to higher production, incomes and consumption which in turn led to further investment. Financial implications included higher loan charges, increased maintenance costs, extra staff costs and additional recurrent expenditure after the end of the plan period. Estimates for all these additional costs were given.
This analytical document presented policy considerations and justification for action taken during a period dominated by discussions on the inevitable constitutional changes that would soon lead the country into political independence. (PPBS PD)

516
KCP. Laws, etc.


The ordinance authorized the fixing of rates of duties of customs imposed where goods were dumped or subsidized and was "to be read and construed as one with the E.A Customs (Dumping and Subsidies) Act, no 3, 1958". (GR)

517
KCP. Laws, etc.


To guarantee the loan for up to £3 million to facilitate investment of trust and other funds in UK in the High Commission securities issued for such loan. (PD)

518
KCP. Laws, etc.


To guarantee the loan for up to £5.5 million for certain purposes of
the Railways and Harbours department and to facilitate investment of
trust and other funds in UK in the High Commission securities issued
for such loan. (PD)

519
KCP. Laws, etc.

Local Authorities Provident Fund Ordinance, no. 25, 1960.-

To provide for the establishment of a provident fund for certain
employees of local authorities, for contributions to such fund by the
employees and the authorities and for the administration of the fund.
(PE GR)

520
KCP. Laws, etc.


To provide for the Road fund as a means of raising revenue for local
authorities. (GR)

521
KCP. Laws, etc.

The National Loans Ordinance no. 34, 1960.- Nairobi: GP, 1960.-
4p.

The Ordinance provided for the "raising of moneys to repay maturing
public debt, for exchange of public debt securities, for charging the
service and redemption of the public debt on the consolidated fund."
and for matters incidental to the foregoing and connected with." It provided for the raising of money in the UK or Kenya for repayment of any maturing securities, and prescribed rules and schedules.

Amended: 1963 (no. 24) (PD)

522

KCP. Laws, etc.


The Ordinance provided for the establishment of the Office of the Paymaster General. Regulations prescribing the functions of the office were set out in section 3 while the subsidiary legislation was set out in section 2. (PE PPBS)

523

KCP. Laws, etc.


To make provision for payment of certain pensions to named persons and to increase the amount of certain other pensions. (PE)

524

KCP. Laws, etc.


To authorize raising loans of up to £2 million to finance land and
agricultural development, intensifying activities of the indigenous population in these sectors as per current development plan. The loan was to be guaranteed by the UK Government. (PD)

525

Clarke, C.E. et al


This report was prepared in response to a request made by Kenya Government to the Secretary of State regarding assistance on evaluating the recommendations contained in the 1957 report of the Social Security Committee chaired by W.N. Dolton (1957:487). The authors studied the Dolton report and spent four weeks in Kenya interviewing government and local officers, private persons and representatives of groups and organizations. They observed paucity of vital statistics especially for predicting life expectancy above the age of sixty years. Length of working life was not easy to determine.

Clarke and Ogilvie recommended a contributory pension scheme of 6% of one's salary desirable for long term arrangements, the employee and the employer making equal contributions. They were aware that a non-contributory scheme would accommodate the unemployed and the self employed alike but did not propose it.

The report discussed government policy on financial commitments to pension schemes and provided ground for determining financial implications of their proposals. (PE)
East African Statistical Department. Kenya Unit.

14p.: tables, charts

The report presented statistical data on capital formation for 1954/60 and included a historical review of this activity during the past decade. It was based on data collected over several years on capital expenditure and published regularly in the Kenya Statistical Abstract. The limitations of the available data for complex statistical computations was however acknowledged. For example, only gross investment was shown rather than annual net additions to the fixed capital of the economy. Government expenditure on new fixed assets was broken down by services for the period.

Details were also given for the capital expenditure of Local Authorities and for the East African High Commission expenditure on new fixed assets in Kenya. It was reported that Public expenditure aimed at improving infrastructure for economic and social development accounted for a third of total capital formation. Data on capital formation facilitated projections for financial planning. (PE)

GB. Colonial Office.


As the date for political independence for Kenya approached, a number
of things needed to be finalised for example, the future status of the coastal strip which was still under the influence of the Sultan of Zanzibar. Sir James Robertson was appointed commissioner to study and make necessary recommendations, detailing the financial implications particularly as regarded any debts owed to the Sultan. He interviewed about 300 persons and organizations during his study. His report gave a detailed historical review of the relations between Kenya, Britain and Zanzibar over the strip. Several payments had already been made to the Sultan. £11,000 was to be paid annually since 1888 by the Imperial British East Africa Company in lieu of customs revenue; £200,000 was paid in 1890 by the German government as indemnity for surrender of authority over the Tanganyika coastline and this sum was invested in British stock. After the death of the Sultan in 1893, the British government reached an agreement with the new Sultan in 1895 in which annual payment of £6,000 would be made, this basically being the interest on the £200,000 spent as compensation for IBEAC and being treated as loan to the British government. Robertson assessed the value of the £200,000 in 1895 to be £1 million in 1961. He subsequently made several recommendations including the following:

a, the 1895 agreement should be abrogated;
b, £200,000 should be refunded plus 100% compensation, both to total £400,000;
c, £275,000 should be paid as capital on the £200,000 loan;
d, of the total £675,000 due, £400,000 should be paid by the British government and £250,000 by the Kenya government; and
e, if the Sultan agreed to renounce his sovereignty after additional negotiations, a further £100,000 should be paid as personal
compensation.
The detailed account served to explain the extent of debt owing to the Sultan and the apportionment of the debt burden between UK and Kenya governments. (PD)
528

GB. Department of Technical Cooperation.


The agreement reached under the Overseas Service Aid Scheme was concerned with technical cooperation between Kenya and UK. In clarifying terms and conditions of service, the Kenya Government agreed to pay additional emoluments as inducement to UK citizens working in Kenya while the rates of such inducement remained the responsibility of UK government to determine.
This document is a record of Kenya's long-term financial commitment to continuing technical cooperation with UK. Technical cooperation between Kenya and UK continued after Kenya attained political independence. (PE)
529

GB. East African Economic and Fiscal Commission.


Chairman: Jeremy Raisman

The three-member commission was asked to examine existing arrangements
for the East African Common Market area and the fiscal uniformity in policies and practices, and to consider whether these arrangements were adequate for Kenya, Uganda, Tanganyika and Zanzibar. Data was collected through discussions with officials and members of the public and through memoranda. The commission's report contained a historical review of cooperation in East Africa. Relevant legislations were studied. The diverse territorial rates of growth were noted and the relative territorial dependence on the common market was established. Protective tariffs were reviewed. The commission felt that the fiscal effects of unequal growth required compensation measures to be proposed. A revision of taxation measures was also considered and proportional revenue allocation supported.

With its wide geographical coverage, the report was prepared shortly before all the countries concerned attained political independence and this meant that the commission's financial recommendations might soon be altered. The report nonetheless indicated fiscal justification for a common market, the latter which unfortunately collapsed sixteen years later. Although the document was not effectively detailed on Kenya it remains a valuable source on the regional fiscal arrangements contemplated at the time. (PPBS GR)

530

GB. Laws, etc.


The Order-in-Council was issued under the Colonial Stocks Act, 1877,
1892(b) (1877:1) and under section 1 of Colonial Stocks Act (1948:333). The latter was extended to apply to stock issued after 6.12.1948 forming part of public debt of the organization in the same way they applied to stock forming part of the public debt of a colony.

(PD)

531

GB. Laws, etc.

Department of Technical Cooperation: a bill to provide for the establishment of a Department of Technical Cooperation under charge of a Minister of the Crown.- London: HMSO, 1961.- 3p.- (Bill 102)

See also the Explanatory and financial memorandum (1961:534).

The bill sought authority to set up the Department of Technical Cooperation to coordinate, promote and carry out arrangements for furnishing countries outside UK with technical assistance (including economic, administration and social services). Financial provision to run the department included the Minister's salary and other departmental expenses. The financial outlay was minimal but the department was expected to become the channel for a wide range of "grants" to newly independent countries designed to foster long term relationship with UK in most spheres.

The legislation authorised British contingency plans for retreating from the colonies, an aspect important to comprehend in terms of its effects on financial policies and plans adopted by the "new" nations such as Kenya. (PD)

This was the enactment of Bill no. 102 (1961:531).


To provide for compensation and retiring benefits for officers transferred from the public service of EAHC to that of EACSO.

The explanatory and financial memoranda ... Department of Technical Cooperation; a bill to provide for the establishment of a Department of Technical Cooperation under charge of a Minister of the Crown.- London: HMSO, 1961.- 3p.- (Bill 102)

See the bill (1961:531).
The document provided a general review of operations with regard to the funding of the technical assistance provided by the British government. The paper considered recruitment and training in public service, the Overseas service aid scheme, advice and research assistance, supply of experts and funding of Colonial Development Corporation operations. UK contribution to UN Technical Assistance in such areas as education and private enterprise was considered. Also noted was the assistance given by UK through other organizations such as the Foundation of Mutual Assistance in Africa south of the Sahara (FAMA) set up in 1958 by the Commission for Technical Cooperation in Africa south of the Sahara (CCTA).

These were channels for loans in a variety of forms to such countries as Kenya which grew to depend heavily on such technical assistance.
The report on famine was prepared for the Governor. It consisted of a
general description of the situation and of the related agrarian
problems and undernutrition. Drought lasting nine months had caused
famine, and the heavy rains which ended the drought caused flooding
for about 100 days, only to precipitate the famine situation.
Extraordinary expenditure was required to contain the situation. (PE)

The Fund originally established under the Exchequer and Audit
Ordinance (1955:457) was now to operate under this ordinance. The
Ordinance specified the uses of the Fund (with a capital of £50,000)
to include advances for urgent services in anticipation of
legislation, advances in anticipation of realization of receipts in
lieu of services for which provision was made, and advance to
government for necessary working cash balances in connection with such
services. An annual account was to be prepared under the Controller
and Auditor General. (PE PPBS)

To provide for giving effect to certain provisions of the EACSO Agreement. The Act is reproduced in full to include Articles 34–39 on financial arrangements. (GR PE PD PPBS)


To provide for the changing of certain expenditures of public moneys and to make minor reforms in the law relating to public finance. Respective ordinances were listed and amendments indicated. (PE)


Similar to the ordinance (1959:505) in amount and purpose. (PD)

To confirm acceptance of the Overseas Service Act (1961:535).


The ordinance which was revised in 1962, provided for the levying of fees for licences, permits, and related matters arising in public offices, declaring terms and conditions under which it would operate. (GR)


To authorize raising loans from IBRD or CDC or both, of up to £4.5 million or its equivalent in other currencies "for the appropriation, application and repayment thereof". The loan ranking highest in priority was intended to finance expenses of development in "scheduled areas for settlement and resettlement". The loan was to be guaranteed by the UK Government. (PD)
To make provisions for collection, compilation, analysis and publication of statistical information on such matters as finance and trade. (GR PE PD PPBS)

The sessional paper contained Government views on the report of the East African Economic and Fiscal Commission (1961:529) appointed to study the East African common market area with special regard to trade, fiscal and financial matters. Kenya Government accepted most recommendations including the creation of Distributable Pool of revenue to minimize inequalities in annual contributions among the East African countries.

The sessional paper needs to be consulted together with the main report because recommendations are only referred to and not reproduced in full. (GR)
The Teachers' Salaries Commission of three aimed at establishing a unified teachers' service unstratified according to sex and race. In order to achieve this, the commission conducted as thorough a review as possible of bases of equality of race and sex. Chapter ten of the report was devoted to financial considerations making special reference to the 1960 report of the East African Civil Service Salaries Commission. To achieve a unified teachers service with a recommended average gross salary of £195 per annum, the central government would incur an extra annual expenditure of £543,000. The African District Councils would also incur an extra annual expenditure of £65,000.

The report presented far-reaching revision of salaries and terms of service for teachers. (PE)

548

EACSO. Laws, etc.


To make provision for raising the loan from the UK. (PD)
At this conference, the economic and financial situation of the strip were reviewed and increasing problems of uncertainty were noted. It was recommended that
a. confidence of the inhabitants and the existing and prospective investors should be restored;
b. two commissions should be set up to deliberate on ways and means of
   i. establishing systems of public expenditure for development of public service,
   ii. developing new sources of revenue, and
   iii. determining powers to implement the development principle.
The conference made it apparent and documented it that new responsibilities for the region necessitated additional public expenditure. (PE)
Legislature. Reference was made to the report (1961:527) which recounted the 67-year history of the coastal strip.

It was stressed that the welfare of the Sultan's people living in the strip was to be safeguarded and that no decisions regarding the social, economic and political welfare and the financial implications could be reached before further consultations with the Sultan were made or until the new Independence constitution was finalised. (PE)

551

GB. Kenya Regional Boundaries Commission.


Chairman: S. Foster-Sutton

The commission was set up with a membership of three as a follow-up of the Kenya Constitutional Conference held in Lancaster House, London in 1962 (1962:549), to delimit boundaries for six regions plus the Nairobi area, taking the wishes of the people and existing provincial boundaries into account. Data were collected through memoranda, interviews and visits to various parts of the country. About 230 delegations were interviewed. One of the main objectives of delimiting new provincial boundaries was to keep public expenditure down particularly with regards to provincial administration. Views expressed by different groups of people were very revealing of the colonial government propaganda spread against the Gikuyu people who had continuously voiced discontent with the administration.

It would be of interest to ascertain to what extent this propaganda influenced decisions on boundary delimitation and in turn, how this may have affected financial implications of the whole exercise; only
brief statements were made concerning extra costs required to execute recommendations on redefining boundaries. (PE)

552


Chairman: S.S.Meneer

The Commission of three was appointed by the Secretary of State to report to the Governor. "Having regard to the fact that the current expenditure on the Kenya Government exceed its current revenue and on present trends is likely to outstrip revenue even further, the commission was asked to review government recurrent expenditure and to advise the government of Kenya what measures could be taken in that field with a view to bringing the current budget into early balance and paying particular attention to the size of establishment and consider what reductions can be made." The commission was not to prejudice the constitutional decisions being made to set up regions with full governing responsibilities. To collect the necessary information over the period of three months, the commission interviewed accounting officers in charge of all votes (except that of the Council of State) and all principal departmental officers. In the field the commission met administrators at provincial and district levels, interviewed individuals and representatives of organizations and observed institutional activities. The commission having appreciated the financial situation in the country made suggestions "which would not affect economic and social development while producing savings." For example,
a) The size of the establishment should be reduced by suppressing some higher posts, reorganizing and regrading work as "present standards are higher than is essential for good government" (p.9);
b) To reduce expenses in government administration, salaries and allowances, reduce privileges and redefine conditions of service;
c) While the exchequer system should be retained, a devolution to the regions of financial responsibility for and control of central government expenditure was recommended, with accounting officers appointed in the regional headquarters and in the districts;
d) Government publishing should be reviewed especially the printing of Legislative proceedings and evidence submitted to the Public Accounts Committee;
e) To cut down on public debt, "unessentials must be discarded, complexities simplified and lowered standards accepted".

As a result, the government would realize direct savings on recurrent expenditure amounting to £7 million in three years. The development budget would however need to be increased by £60,000 per year.
The detailed report was prepared on the eve of political Independence and the authors showed panic wanting to simplify policies and procedures to the extent of sacrificing standards. (PE GR PPBS PD)

553
KCP. Laws, etc.


To provide for giving effect to amendments to the EACSO agreement, being read and construed as one with the EACSO ordinance no. 26,
To provide for the imposition of an export duty on untanned crocodile skins and parts thereof, being read as one with the E.A. Customs Management Act no. 12, 1952. This was a new legislation after the previous export tax had been removed in 1956 "to allow competition". (GR)

Authorized borrowing from the Federal Republic of Germany, the sums not exceeding DM 35 million to finance development programmes. Terms were similar to those of UK loans operating under the General Loans and Inscribed Stock Ordinance (1950:375) (PD)

To make provision for refunds of duty paid in respect of imports for use in such Kenya industries as manufacture of blankets, bicycle tyres and tubes and soap. (GR PE)
KCP. Laws, etc.


To incorporate the permanent secretary to the Treasury of Kenya as a body corporate, and to define respective duties. This repealed the Chief Secretary (Incorporation) ordinance no. 15, 1958. (PPBS)

Kenya.


The report was a follow up to the 1961 report on famine and floods with additional details on how the country was coping with the situation. The government had distributed famine relief to the affected areas. The operation was financed from allocation of funds for extraordinary expenditure raised from the national revenue and supplemented with external grants. The report highlighted an example of disasters likely to put pressure on government spending, for which building of a contingency fund was vital. The report however lacks proposals on ways and means of ensuring self-sufficiency in this regard without having to resort to external grants. (PE)
East African trade indices: revised external trade indices 1954/61 with commentary.— Nairobi: EASD, 1963.— 7p.: tables, charts

The statistical presentation updated the 1960 report maintaining 1954 as the base year. Data on national income were a vital ingredient in fiscal policy formulation.

EACSO. Laws, etc.


To make provision for raising the loan from the UK. (PD)

GB. Department of Technical Cooperation.

Scheme of retirement benefits for pensionable overseas officers who are not designated under the Overseas Service Aid Scheme or members of HM Overseas Civil Service.— London: HMSO, 1963

The document presented terms and conditions of the scheme of retirement benefits for British officers serving in the colonies who were not covered in the Overseas Service Aid Scheme or who were not members of His Majesty’s Overseas Civil Service.

Though the document published as a guide to the scheme is not specific to Kenya, the scheme nevertheless applied to the officers in the
country after independence. For Kenya, the scheme allowed British officers to be pensionable even if their retirement occurred prematurely due to the inevitable Independence scheme of Kenyanization of jobs. Subsequently the Kenya Government had to incur public expenses on transfer payments to fulfil an independence obligation.

(PD PE)

562

GB. Kenya Constituencies Delimitation Commission.


Chairman: S. Foster-Sutton

The commission was set up as a follow-up to the Lancaster House Kenya Constitutional Conference, 1962, to delimit constituencies for returning members to the future Lower House of the Kenya Legislature. Data were collected through visits, examination of existing maps and of records of population. The commission also received memoranda from individuals and institutional representatives. About 160 oral representations were heard. 117 constituencies were delimited. Distribution was tabulated in the report. This document provided information to influence future financial policy and management and administrative reorganization. (PPBS)

563

GB. Laws, etc.


The Order-in-Council legislated and made provision for a "Limited
compensation scheme" for retirement benefits for pensionable UK officers retired in Kenya in the interests of localisation. The order also provided for a "General compensation scheme" for members of HM Overseas civil service and for officers designated under Overseas Service (Kenya) Agreement (1961:542). In the description of terms and conditions, the order included an explanatory note that "any compensation, gratuity or disturbance grant payable under any of the provisions in this schedule shall be exempt from tax under any law in force in Kenya relating to the taxation of incomes or imposing any other form of taxation." (para. 19)

This legal document bound the Kenya government to making transfer payments from its exchequer to non-citizens for several years after Independence. (PE)

564

GB. Laws, etc.

Kenya Independence: a bill to make provision for, and in connection with, the attainment by Kenya of fully responsible status within the Commonwealth including provision for terminating the giving of financial and other assistance to the East African Common Services Organization under the Colonial Development and Welfare Act, 1959.- London: HMSO, 1963.- 9p.- (Bill 4)

The bill included details of
a, schedules on legislative powers and amendments not affecting the law in Kenya;
b, the date of Independence;
c, modification of British Nationality Acts whereby one retained UK
citizenship on becoming a Kenya citizen;

d, effects on other enactments such as the Army Act, 1955, the Air Force Act, 1955, the and Naval Discipline Act, 1957;
e, cessation of CD&W assistance to EACSO and any other loans. EACSO had been established on 9.12.1961 by agreement between the governments of Kenya, Uganda and Tanganyika while Kenya was still a colony, therefore the agreement needed to be revised due to forthcoming change of status for Kenya; and
e, Kenya's admission into the Commonwealth as per the 1958 Commonwealth Institute Act. (PD)

565

GB. Laws, etc.


(Chapter 54)

The act legislated consequential modifications to the British acts as affected by Kenya's Independence legislation. It made provision for independence dated 12.12.1963, "for attainment of fully responsible status within the Commonwealth", and for the termination of financial assistance to East African services under Colonial Development and Welfare act, 1959. The Kenya Independence Act marked the end colonial rule. Among other things, the act provided the country with immunity from financial laws and regulations framed for the colonies. Britain was no longer responsible for controlling the national revenue and expenditure though she retained an advisory role. For example, the Judicial Committee of Privy Council was by Order in Council of HM "to listen to appeals from any country". Financial cooperation continued
largely under commercial agreements.
The act is still an important document as it shows what Kenya Africans agreed to in order to regain independence from the colonial government. Undoubtedly the aspects covered in the act were to have far-reaching effects in matters of public finance in Independent Kenya. (PPBS)

566

GB. Laws, etc.


Contents are similar to those published in the Order in Council, no. 1968 (1963) in the Statutory Instruments series (1963:567) (GR PE PD PPBS)

567

GB. Laws, etc.


This Order laid before Parliament on 5.12.1963 to come into operation "immediately before 12.12.1963" revoked the Kenya Order in Council (1963:566) made in April in the same year. Schedule 2 contained the "Constitution of Kenya". Finance was presented in Chapter VIII of the Constitution to legislate all financial aspects, with the contents being similar to those of the revoked Order. This order was made under the British Settlement Acts of 1887 and 1945, Foreign Jurisdiction Act, 1890, and the Kenya Independence Act (1963:565).
To impose tax on certain betting transactions connected with horse-racing and to determine the rates. (GR)

To reintroduce duty at specified rates on estates of the deceased and to make provision for the appointment of the estate commissioners. (GR)

The ordinance authorized borrowing unspecified amount of funds from external sources. Such sums were to be determined in accordance with the annual development estimates. The legislation was not to apply to moneys borrowed under existing ordinances concerning UK loans nos. 1 (1959:505) and 2 (1961:541), and Specific Loans from IBRD and CDC (1961:544), CDC (1953:426), USA (1963:572), or Germany (1962:555). (PD)

To provide for the imposition of a unified graduated personal tax irrespective of racial origins, repealing Personal tax ordinance (1940:283). (GR)


"... to authorize the government to borrow from the government of the USA or its agencies sums required to finance development programmes and for purposes incidental thereto". The sum was not to exceed $18 million and the conditions were similar to those applying to British loans. (PD)


To impose such tax on motor vehicles and trailers. (GR)
Consideration of the recommendations contained in the report of the Kenya Teachers Salaries Commission (Lawrence report, 1961).-(Nairobi: Legislative Assembly), 1963.- 8p.: mimeo.- (Sessional paper no. 1 of 1962/63)

The document contained the reactions to the recommendations of the Kenya Teachers Salaries Commission (1961:547). Unified Teachers Service was accepted to put a check on racialism in this profession. However, to implement all recommendations was estimated to cost £608,886 during the first year. This was considered to be too heavy a commitment to meet for both the Government and the African District Councils, and gradual implementation was therefore recommended. The paper only commented briefly on the recommendations. (PE)


Notes: A more detailed version of this document was published for IBRD by John Hopkins Press of Baltimore in the same year.

The economic survey mission of ten non-Kenyan residents was organized by International Bank for Reconstruction and Development (IBRD) at the request of the governments of Kenya and UK to review Kenya’s economic
potential and make recommendations designed to assist the government on development planning for four years to 1967 and to formulate policies which would further expand and stimulate economy and so raise the standard of living. The commission consulted with officers in local and central government and in statutory organizations, and with professionals in and outside the private sector. It reviewed the economy and noted problems of transition as the country was about to regain independence. It proposed a development programme for 1963/67 period and suggested ways and means of financing its estimated cost of £56 million. Local finances were considered inadequate, therefore development had to "depend on external assistance" (p.39). An apparent decline in confidence had depleted local borrowing and the need to create conditions to rebuild this confidence was stressed so that foreigners could lend funds to the government instead of repatriating them. It was noted that current repayments for external public debt were bearing heavily on foreign exchange resources and on the budget. It was therefore recommended that Kenya should seek loans at low levels of interest repayable over an extended period.

The commission injected strong American influence and the report presented possibilities for wider international involvement particularly in external borrowing. (PE PD PPBS)

576


Report.- (Nairobi: GP), 1963.- 125p.: tables

Chairman: R.C. Tress

The Fiscal Commission of three undertook to examine the existing
fiscal structure and to advise on a future structure having regard to
the new Kenya Constitution and noting thereof the division of powers
and functions between the Central Government and the new Regional
Authorities. The principle advanced in the constitution was that the
Regions should have adequate resources of revenue. Data was collected
through interviews with people in leading positions such as members of
the Legislative Council, both nationals and foreigners. Also
interviewed were members of the public, senior administrative officers
of the government and of other inquiry commissions at work in the
country. The division of powers and functions between the Central
government and the Regions was defined to ensure an equal share of
recurrent expenditure between the two authorities while guidance was
given on the share pattern of the tax power and rights to revenue
between the local, regional and central authorities. Central
government would retain tax power over customs and excise duties but
control 65% of revenue while regional authorities would control 35%.
Expenditure in general was expected to increase with the additional
commitments of self-government though the country's national income
was not expected to rise unless there was increased input into the
main industry, namely, agriculture. There would therefore be need to
continue supplementing revenue with grants and external borrowing, the
latter being coordinated by central government. Development
programming and capital financing would originate with individual
authorities and where necessary be coordinated centrally. The new
constitutional framework aimed at making regions as independent of
each other and of central government as possible, therefore the
deliberations of the commission were guided largely by this. Each
region would benefit from its revenue capacity but all areas had to
achieve progress with weak ones being assisted to catch up with the
others. Numerous recommendations were made with regards to various
fiscal aspects and details should be sought from the list at the end
of each chapter or summaries at the end of the document.

The report was prepared only a few months before the attainment of
political independence. It reflects a turning point in colonial
policies with a realization that the colonial grip was slipping.
There were reservations on the ability of a self government to manage
fiscal matters hence the desire to leave a blue print to "safeguard"
efficiency and more realistically to foster a continued relationship.

(GR PD PPBS PE)

Kenya.

The Kenya constitution; powers and responsibilities of Central
Government and Regional Assemblies.- Nairobi: GP, 1963.- 7p.-
(Teach yourself citizenship for self-government no. 19)

The pamphlet indicated how the new regional authorities would raise
and allocate money to run important services placed under their care
in the new constitution. The seven regional assemblies were
responsible for local government and for maintaining public services.
Their sources of funds included customs duties, excise duties,
consumption taxes on petrol and diesel fuels. Graduated personal tax
would replace the poll rates. Special grants from central government
would maintain police contingencies in the regions. Regarding
financial legislation, it was expected that relevant bills would be
enacted in the Legislative Assembly. Central government, on the other hand, would raise revenue from all other forms of taxes, fees and licences and the remaining portion of customs and excise duties. Reference was made to the reports of the Economic and Fiscal commission (1961:546) and recommendations noted on the methods of raising and distributing revenue between central and regional authorities. The pamphlet was a guide for the general reader. (GR PE PPBS)

578

Kenya.


The pamphlet was prepared for wide circulation abroad to attract foreign investment into Kenya for effective growth of the economy and revenue resources. It presented basic information on investment factors such as availability of land for industrial development, treatment of overseas capital, exchange control regulations, government participation, taxation, industrial licensing, tariffs, double taxation agreements and immigration rules. (GR)

579

Kenya. Laws, etc.


The ordinance to be effective on 10.12.1963, two days before attainment of Independence, provided for acceptance by the Kenya Government of the agreements of IMF and IBRD and related matters. (PD
To continue the qualification of Kenya Government securities for treatment in the UK as trustee securities, to repeal the Trustee Investment in Kenya Government Securities ordinance (1921:109) and to provide for the authority to apply to "all securities heretofore and hereafter created in the UK on behalf of the Kenya Government" (Sect. 2). The ordinance was to become effective on 12.12.1963, the day of Independence. (PD)

The ordinance provided for the acceptance by the Kenya Government of the international agreement for the establishment and operation of the International Development Association and matters thereof. The ordinance was to take effect on 10.12.1963. (PD PPBS)

To provide for the acceptance by the Kenya Government of the establishment of the International Finance Corporation and for matters related thereof. Also to be effective on 10.12.1963.

(PD PPBS)


The survey on economic growth hoped to provide bases for estimating the rate of economic expansion to be attained in the next six years. 1954/62 was a period of social and political unrest, famines, floods and uncertainties about government policies. The future was expected to reflect these conditions. There was appreciable growth in the industrial and manufacturing sectors and a substantial rise in the wage bill. Balance of trade for imports and exports was favourable due to stable terms of trade but gross capital formation was erratic also due to the political uncertainties. The annual economic growth rate was estimated at five percent.

The results of the survey helped in the preparation of financial estimates and gave insight into the colonial view of the state of the
Kenya. Treaties, etc.

Great Britain, N. Ireland, Switzerland, 1963.

Convention between the United Kingdom of Great Britain and Northern Ireland and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income.— Nairobi: GP, 1963.— 15p.— (Sessional paper no. 4 of 1963)

The convention reproduced in full as the sessional paper had been concluded in London on 30.9.1954. In 1961 the convention was extended to Kenya and another 16 countries with special reference to its provisions for the avoidance of double taxation on income. For Kenya in particular the extension covered income tax, personal tax, undistributed income tax and corporation tax. This extension was prompted by the changes in the Kenya constitution preparing for political independence later in the year. It reflected an inevitable change in policy. (GR)
VIII.3 SERIALS

VIII.3.1 INTRODUCTION

Many of the serial publications continued to appear after the colonial era; however, the bibliographical information provided in this work refers to the period under study and 1963 is given as the last year. For those serials continuing after this date, 1963 is followed by a dash (-).

For UK serials whose publication started before and continued after the study period, the dates are given as (-1895-1963)- in order to indicate their period of relevance to the study. For the publications whose main entry is given as EAP, this changes to KCP in 1920, and unless otherwise stated, the place of publication changes from Mombasa to Nairobi in 1907. FO publications revert to CO after 1905, unless indicated to the contrary.

Content analysis is approached in the manner similar to that adopted for monographs.
VIII.3.2 PUBLICATIONS

s1


The annual publication issued as a command paper presented data on the financial payments made in accordance with the Colonial Development Act, 1940. Details were given for each country which had received loans and grants as projects being financed were specified. The returns also included summaries and highlights of plans considered by the Colonial Economic and Development Council as and when found applicable. Kenya received several grants and loans, the details of which were given in the returns. She received grants for research, social services, education, health and for the development of natural resources, and received loans for development projects which involved permanent structures such as housing. (PD PE)

s2

British East African Protectorate.

Blue book 1901-1946.- Mombasa: (The Commissioner's Office), (1901-1946)

Notes:

Name changes as follows:

British East Africa Protectorate, 1908-1911
Blue Books (BB) were basically statistical registers covering all aspects of administration. The statistical accounts were results of analysis and summaries of reports received from officers in the field stations and government departments at various levels of administration, supplemented with the compiler's observations in the field. In some circumstances complete reports of the Treasurer, the Auditor and the Commissioner of Customs were reproduced in full. The annual compilation of the BB which was done in the offices of the Commissioner or the Governor was guided by already established Colonial Office procedures and format specifications. Although the first issue of BB traced in this study was for 1901, it was noted that under the Foreign Office two reports were issued for 1897 and 1897/1898 by A. Hardinge who was in charge of the British East African Protectorate then. In the 1897/89 report, Hardinge acknowledged receipt of the BB forms and promised that the same would be sent back "as soon as they are ready" (p.1)

In the wide subject coverage, BB included the following aspects of public finance:

a) taxation, customs duties and other sources of revenue. For each, the respective legislation or authority under which they were derived
together with the current rates were given in the schedules. Conditions in terms of exemptions, fines and claims, were described and any changes in such conditions by legislation in the form of ordinances, Orders-in-council, proclamations, rules and regulations or their amendments were pointed out each year. Besides the schedules the report presented statistics under various subjects and specific heads, for example, a statement of revenue and expenditure gave details of revenue yield from every major source and the amount of expenditure incurred by every government department or specific programmes and projects.

b) Data on expenditure were also tabulated showing comparisons over two preceding years and explaining increases or decreases. No attempts, however were made to analyse relationships between estimates and actual receipts and payments.

c) The country's position with regard to grants and loans was reviewed and statements of accounts presented.

A "special report" accompanying the earlier issues of the BB presented records of the compiler's personal observations and experiences, points of view on specific public finance aspects and his exposition on the contemporary financial situation. It contained information on official attitudes expressed with regards to administrative responsibilities. Regarding presentation, pagination of the earlier issues was unusual being either alphabetical or in roman numbering, and sometimes the sequence being broken: the headings too were not clearly printed. For the handwritten versions, ease of reference was in correlation with the degree of legibility of the handwriting used. The "special report" could have been more conveniently attached or
have formed an integral part of BB.

Although individual departmental reports can also be searched for much of the statistical data presented in the BB, the latter is a compendium more readily searched by historians of public finance policy evolution. BB present some of the earliest accounts of British administration in the region. (GR PD PE PPBS)

Conference of East African Governors. Statistical Department.

(Annual) Report for the year... 1926-1948.- Nairobi: EASD,- (1926-1948)

The first annual report of the Statistical department described the setting up of this department, its work and cooperation with other national units. Subsequent reports of this department became important as increasingly policies were coordinated regionally on such aspects as taxation.


Notes:
Title changed to

Handbook for East Africa, Uganda and Zanzibar diary, 1904-1908
Red book; directory of East Africa, Uganda and Zanzibar, 1909

When the first issue was compiled at this early stage of British
administration in this region, information was scanty. Later compilations progressively contained more data on revenue and revenue sources, expenditure, financial regulations and procedures. The information was concise and tabulated appropriately. (GR PE)

East Africa and Uganda Protectorates.


Notes:

Name of the author changes as follows:

East Africa and Uganda Protectorates, 1899-1905
East African Protectorate, 1906-1920
Colony and Protectorate of Kenya, 1920-1963

Publisher changes from The Commissioner to Government Printing Press in 1907
Place of publication changes from Mombasa to Nairobi, 1907

A cumulative index for the period 1899-1909 was published by the GP in 1911

Legislative supplements of "ordinances enacted during the year" were published from 1952.

The official gazette was published bi-monthly to announce among other important government notices, the new laws, rules and regulations to govern matters of finance such as taxation in the form of duties, tariffs, fees and royalties. Reference was made where applicable to the relevant British acts of Parliament on which certain proclamations and instructions were mostly based. Evidently legislations changed
frequently especially on most forms of taxes to cater for new revenue demands, financial policies and administrative requirements, or to cater for other changes in circumstances, internal and external, such as wars. Similarly, new schedules and new appointments of administrative officers or of committees and commissions were announced in the official gazette. The official gazette is strongest therefore in presenting factual and legislative information on public finance and facilitates a historical approach to relevant studies.

(GR PD PE PPBS)

EAP.


The annual abstract is a statistical presentation of the national revenue by source, and the expenditure by allocation heads. (GR PE)

EAP. Customs Department.


Notes:

Name changes as follows:

British East Africa, 1900-1904
East African Protectorate, 1905-1918
East Africa and Uganda Protectorates, 1918/1919-1919/1920
Kenya Colony and Protectorate of Kenya and Uganda Protectorate, 1921-1949
East African Customs and Excise Department, (1950-1963)-
Title changes as follows:
Annual report, 1900/01-1917/18
12th annual trade report of the Customs department, 1918/1919-1921
Customs report for the period of 9 months ended 31st December, 1921
Annual trade report of Kenya and Uganda... 1922-1949
Annual trade of Kenya, Uganda and Tanganyika... (1950-1963)-

The annual reports of the Customs department were compiled and presented by the Chief of Customs from his offices in Customs House in Mombasa. The reports were "for information of His Excellency the Governor" forwarded to him through the "Secretary to administration" up to 1910 and thereafter through the "Chief Secretary". The reports were primarily concerned with the work, activities and achievements of the department during each preceding year. The explanatory notes gave a general overview of trade and its current and future trends. Annual increases or decreases in customs receipts and any other changes were explained. The statistical tables presented data on import and export values, with corresponding revenues from duty. New, old or amended legislations were explained. Certain individual products were analysed showing value, destination or source and relevant trade legislations. The title changed from time to time but the publication retained its original format. Some important landmarks however deserve special mention. Before 1922, the department's revenues and expenditure statistics were given together for Kenya and Uganda. In
1922, the Uganda share was calculated at the rate of 34% in accordance with the Customs Tariff (Amendment) Ordinance no.2 (1922:62) in which it was stated that "the proportion of net customs revenue payable to each country will be based on actual amount of each class of goods consumed in each (country) for which detailed statistics of all imports into Uganda are now being kept by Customs department" (p.8).

The 1923 issue traced general development of trade between 1896 and 1923 while the 1928 issue presented net customs revenue receipts for Kenya and Uganda separately for the period between 1908 and 1928. Later reports distinguished excise from customs revenue. The effects of both world wars were also well documented particularly the legislative changes required to enable the countries to cope with war financial emergencies. In 1949, a general economic review presented in the report considered Kenya, Uganda and Tanganyika and proposed a single administrative unit for customs and excise, and for the first time trade statistics for Tanganyika were given in this report. The 1950 report was issued by the new unit, the East African Customs and Excise Department publishing relevant data from Tanganyika. Additional and amended legislation subsequent to these changes were published accordingly.

The amount of detail given on Kenya's oldest and one of the most important revenue sources renders these annual reports invaluable. (GR)
Financial report and statement for the year... 1910/11-(1963)-
presented to the Legislative Council on September 18,

The financial report was prepared in the Treasury Department and presented to the Legislative Council (The Council) for debate by the officer in charge of national finances. From 1911, the Treasurer was responsible for presenting the financial report and statement to The Council. (The document does not appear to have been published for 1919/20 as pencil marks amend the 1918/19 issue for 1919/20 statistical information on the British Library copy: other holdings show gaps for this issue). The 1920/21 issue was submitted by the Treasurer to the Colonial Secretary and not to the Chief Secretary as before but the country had changed in the colonial classification from "Protectorate" to "Colony and Protectorate" in 1920 with the financial year still ending on March 31. The document was therefore at first prepared by Treasury Department and later by the Department of Audit, and consisted of two main parts, the financial report and the statement of the various accounts operated by the government. When several funds were created to facilitate effective development of social services, basic infrastructures and natural resources, these funds were accounted for individually and reported accordingly. The Financial report which formed the first part of the document gave an account of the prevailing financial position of the country. It often
included an historical background review to explain how the current position had arisen. The financial position was illustrated through various statements of accounts with explanation being given for excesses or savings wherever these occurred. The report included specific remarks on revenue and expenditure. On revenue, the report gave summaries of estimates, stated actual revenue collected in the previous years, sometimes up to ten years, and carried special comments on any aspect of revenue. With regards to expenditure, the original and sanctioned estimates were distinguished and actual expenditure on various projects was shown. Explanatory notes highlighted expenditures on certain votes, particularly those exceeding the amounts authorized. Cases of supplementary estimates presented or due for presentation were also identified.

The second part of the report consisted of a wide range of statements of account presented in numbered appendices. The main accounts presented included the following:

a, total receipts and expenditure in the preceding year;
b, assets and liabilities as at the close of the preceding year;
c, revenue under sub-heads comparing these with the estimated revenue of the preceding year and the actual receipts of the year before that;
d, expenditure under sub-heads for the reported year compared with the estimates and actual expenditure amounts of the previous two years;
e, statement of unexpended balances on uncompleted works as at the close of the financial year in question. If not yet re-voted in the current year, those balances requiring to be voted in supplementary
estimates were specified;
f, statement of loan expenditure indicating individual projects, loans and their respective sources. In 1916, this account assumed a new title of Public debt:
g, statement of Uganda Railway working and maintenance expenditure; and
h, special funds accounts e.g. the U.R. Insurance and Depreciation fund.
The 1917 publication was brief particularly on financial remarks, presumably due to the demands of the first world war. Format and coverage changed progressively as the system of financial control and management changed to cope with larger sums of public funds financing complex government activities. The quality of the reports and statements was greatly influenced by the financial system in force. The system at the beginning was rudimentary and records-keeping was not comprehensive. The system changed noticeably with every change of senior staff. Each new Treasurer and/or Accountant General introduced new methods of accounting which were noticeable in the annual financial reports and statements. The methods were progressively improved to be more detailed under a more effective classification. From this annual publication, the historical evolution and development of procedures and practices of public finance management and control can effectively be traced. (GR PE PPBS PD)

Notes:

1912: Title changed to
Supplementary appropriation ordinance.

The ordinance was passed annually, originally to legalise and put into proper form the approval of the excess which occurred in the previous year on the amounts provided in the supplementary estimates. With the fiscal reorganization in the 1920s, the ordinance was passed to "supply a further sum of money" for expenditure in the particular year, additional to the sum provided by the Appropriation Ordinance. The allocation of the sums in question are shown in the ordinance.

(PE)

s10

EAP. Laws, etc.

Appropriation ordinance to apply sum of money for the service of the year ending 31.3.09- ..., enacted by the Governor of the Colony of Kenya with advice and consent of the Legislative Council thereof no. 4, 1908-(1963)- Nairobi: GP, (1908-1963)-

The ordinance was passed annually by the Legislative Council to authorize the Treasury to pay out from time to time, monies to be expended for the purposes and on the services expressed in the schedules annexed to the ordinance. As explained elsewhere, the details provided were with some amendments, similar to those in the annual estimates on which the ordinance was based. (PE PD PPBS)
EAP. Laws, etc.

Railway appropriation ordinance no. 6, (1897-1948)- Mombasa: The Commissioner, (1897-1948)-

Notes:

Author changes to the East African High Commission in 1949.
Title changes to Railways and Harbours... in 1928

The annual publication was initially presented as a report to the Foreign Office, later to the Legislative Council after the approval of which it was passed as an ordinance. It covered such aspects as estimates, interest rates and special railway funds. (GR PE PD PPBS)

EAP. Legislative Council.

Summary of proceedings of the Legislative Council of East Africa; first session..., 1911-1963.- Nairobi: GP, (1911-1963)

Notes:

1911- published as a supplement to the East African Gazette.
1915- title changed to "Minutes of proceedings..."
1920- author changed to "Colony and Protectorate of Kenya"
1923- title changed to "Record of the proceedings..."
1924- title changed to "Minutes of proceedings..." for Session 1 only. For Session 2 it changed to "Proceedings of..."
1925- new title "Official report of debates in Legislative Council",
vol. 1-
1930- title changed to "Legislative Council debates"
As a record of the proceedings of the Kenya Legislative Council, this publication contained information on public finance in so far as the Council was involved in financial policy making, legislation, scrutiny and control. Financial data was recorded as presented during the debates, questions and answers, deliberations over bills, during discussions on papers laid before the Council, and in speeches made by governors, treasurers, colonial secretaries and later by Member or Minister for Finance. In the records, the amount of detail given about the various financial aspects varied from year to year but a clear picture unfolded with time regarding the evolution and development of financial policy, programmes and implementation, and regarding the role of the Council in the change. Information was found concerning the main financial aspects of this study, namely, government revenue, public expenditure, public debt and its management, and planning, programming and budgeting system. On revenue, the main sources, e.g. taxes, were discussed and legislated by the Council. Statistical data projections in the form of draft estimates were presented to Council usually accompanied with historical reviews for up to ten years. Similarly information on public expenditure was presented in draft and later sanctioned.
Before planning and programming was systematized in the 1940s, the Governor's presidential address to the Council gave the outline of these activities, and development estimates were incorporated with general colonial estimates. After 1945, development planning, programming and financing were separately presented to the Council in the Development estimates. Budgeting system was explained in the budget speech on which lengthy debates ensued. Regarding public debt, all loans were sanctioned by the Council after loan proposals were debated. Loan accounts were regularly laid before Council for scrutiny. Additional financial information was presented annually in the "Financial report and statements...". Besides annual reports of standing committees and reports of select committees containing a very wide variety of financial information were also laid before the Council. Although hardly any of them was reproduced in full in the proceedings, debates on them and the final recommendations of the Council were recorded. The main sections of the Proceedings from which information on public finance may be sought include the following:

a, questions and answers
b, motions
c, President's speech or address
d, debates
e, The index guides references to specific topics or contributors.

See additional notes in Chapter VI.

The earlier issues of the Proceedings were summaries which later
changed to become progressively detailed, almost verbatim. One of the major handicaps observed was the absence of texts of "papers laid" on which debates were based, yet there was need to have access to them to fully comprehend the debates. The other was a factor on colonial policy. Disproportionate racial group representation in the Council meant that the views of the majority on policy and procedures regarding public finances were not heard. (GR PE PD PPBS)

EAP.


The annual memorandum from the Colonial Secretary to the Council introduced the draft estimates summarizing and explaining changes made, including new items and additional charges. The memorandum also contained administrative notes such as the requirement for Heads of departments to appear before the Select committee to explain their sections of the budget when those sections were under discussion (1926). The memorandum also contained comments on the financial position (e.g. 1928, 1936), on committee or commission reports (e.g. reports of Lord Movne, 1932:216; Select committee on economy, 1935:253; Pim. 1936:254). Some of the comments indicated government’s responses to the reports including implementation of recommendations. The memoranda did not show concern for revenue estimates until 1939. By 1950 the memorandum was referred to as "Financial statement and summaries of the draft revenue and expenditure estimates of..." and included more technical information than previously. For example, the
Financial statement accompanying the 1954 DARA draft estimates provided a ten-year statement of funds expected by source. It included estimates for CDW Block Allocation, Excess Profits fund, Wartime Contingency fund and War Risks Insurance fund. The role of the Colonial Secretary overlapped with that of the Treasurer and later the Member or Minister for Finance who delivered budget speeches to the Council explaining the financial position and introducing annual budgets. Subject coverage of the memoranda and of the budget speeches therefore showed considerable overlap. (PPBS PE GR PD) s14

EAP.

Revised estimates of revenue and expenditure for the year... (1910-1963)- Nairobi: GP, (1911-1964)-

Revised estimates of revenue and expenditure were published annually being the amended version of the provisional estimates passed by the Council in the preceding year. The amendments were proposed to the Council by the Select Committee charged with this responsibility. Revised estimates covered the same ground as the draft estimates (s47) with amendments and comments of the committee. They reflected changes in the financial policy as it affected legislations, administration, operations, projects and funding. (PPBS GR PE) s15

EASD. Kenya Unit.

Reports on employment and wages were based on various enumerations of employees. The main topics of coverage include the following:

a. annual wage bills for public and private sectors
b. pensions and passage benefits for non-Africans
c. urban wages for Africans
d. cost of living
e. national income
f. geographical income

The data was categorized by race enabling comparisons for distribution of incomes and expenditure.

Each new issue updated the earlier ones and highlighted notable changes. The 1960 issue covered a period of twelve years from 1948 offering valuable opportunity for further comparisons and study of trends. Inadequacy of available data was often lamented, yet these reports remain unique sources of the type of data they aimed to provide. (PE)

GB. Board of Trade.

Statistical abstract for several British colonies, possessions and protectorates each year from 1892 to 1906, 44th number.... (1907-1963)- London: HMSO, (1907-1963)-

Unlike the "Statistical tables" (s17), the annual statistical abstracts covered a period of fifteen years in each issue. Subject coverage was similar to that of the "Statistical tables". The 15-year period covered facilitates comparisons between countries and periods. At a glance for example, it is easy to pick out dates of events such
Statistical tables relating to British colonies, possessions, and protectorates.—London: HMSO, (1905-1963)—

The statistical tables were issued annually as command papers. Statistical data presented covered a very wide scope within which aspects of public finance featured. Public finance data showed the status each year for each country under the British influence, regarding public revenue, expenditure and public debt. Regarding revenue for example, respective data for specified sources such as customs duty, licences, taxes, property sales and rents were presented. These statistical compilations were based on data originally presented in individual country's official publications such as statistical abstracts and annual returns.

The tables annually presented data for several countries therefore facilitating comparative and historical investigations. (GR PE PD)

Interim reports covering... 1930-1940.—London: HMSO, (1930-1940)

The annual "interim" reports of the Colonial Development Advisory Committee provided details of development financing in the countries under British colonial domination. For Kenya, information on the various projects or schemes financed from the Colonial Development fund was provided, distinguishing between capital grants, loans and
other forms of funding applied. Kenya's allocations under the East African Guaranteed Loan act, 1926 and the Palestine and East African Loans act, 1926 were presented with detailed commentaries on implementation and financing of individual schemes. Kenya designed a variety of projects for which external finances were sought and subsequently reported here. The reports presented financial statistics to facilitate comparative studies of financial outlays based on loans and grants in Kenya and other countries. The reports also gave a historical account of the work of the Colonial Development Advisory Committee as an agent for translating British policy on colonial development. (PE PD)

GB. Colonial Office.


Notes:

Name changes as follows:
British East African Protectorate (1904-1905)
East African Protectorate (1905-1919)
Colony and Protectorate of Kenya (1920-1962)

Title changes as follows:
British East African Protectorate: report for 1904/05
East African Protectorate: report for 1905/06 to 1918/1919
Colony and Protectorate of Kenya: report for 1920 to 1936
Social and economic progress of the people of Kenya
Colony and Protectorate: annual report for 1937 to 1950
Annual reports on the colonies originated as commentaries on any special features of the annual returns issued in the Colonial Blue Books. In 1821, the Colonial Office (CO) asked the governors to compile the returns and in 1826, the CO further asked for reports on the Blue Books to be submitted together with the returns. After 1846, the CO separately published the reports on Blue Books. Country volumes were issued in the Annual Colonial Reports Series consecutively numbered. In Kenya, the Annual Colonial Reports (ACR) were first issued by HM Commissioners as "report on the conditions and progress of..." (Hardinge, 1897 & 1897/8); as "report on..." (C. Eliot 1900/1902; D. Stewart 1903); and as "reports relating to the administration of the British East African Protectorate (1904). The title changed several times as noted above. ACR were presented to the Secretary of State for the Colonies (S/S) for presentation to the British Parliament "by command of HM". For Kenya they were issued as command papers and numbered accordingly until 1917. Their numbering in the ACR series continued until 1961. ACR were an easy to use source for financial data for Kenya because they presented information in a consolidated form. They interpreted the statistical material in the Blue Books to present a review of the country's progress in the preceding year, and usually included a financial analysis of up to ten preceding years.
Annual revenue receipts were presented in tables detailing individual sources. The sources varied from year to year but were largely comprised of customs duties, harbour dues, judicial fees, fines, licences, taxes, posts and telegraph earnings, rent from government property, sale of government lands and houses, grants and loans. Grants were mainly parliamentary or from CDF and later from CD&W vote.

Expenditure was also tabulated according to individual heads or departments. Definition of heads also varied with time; the numbers increased as administrative organization became more complex embracing wider but more specifically defined responsibilities. In the 1904/05 report the expenditure heads included only administration, Uganda railway, Masai services, cattle diseases, transport and Treasury. By 1962 the expenditure heads included individual departments in the major ministries of agriculture, health, labour, finance and development, works, home affairs and government secretariat, land and settlement, commerce and industry, education and local government. Development expenditure had also become an important element after the second world war. On public debt details about loans were given. The purpose of individual loans was explained and the conditions under which each loan was raised were stated. Statements of loan accounts were presented on tables to show loan charges met and outstanding balances due. On financial position the analysis presented annual statements of national assets and liabilities, discussed surpluses and deficits and the trend and prospects of economic activities in the country.

This consolidated information source had similar coverage to the Blue Books and to some extent the two sources duplicated each other. The
main difference however was that the ACR adopted a more analytical approach than the Blue Books as the latter were largely statistical returns. ACR was for parliament and public consumption while Blue Books were for official use only. ACR are considered useful as quick reference source: they cover the entire colonial historical phase in Kenya except for the first eight years, thus presenting a valuable historical and chronological account of public finance. (PD GR PE PPBS)

GB. Colonial Office.


The progress reports issued as command papers were based on annual surveys. The broad coverage gave attention to public finance in the colonies, interpreting British policy on colonial finance. New legislative decisions were reported. For example the 1949/50 report published information on how in 1948 the British government allowed limited programme of borrowing on the London market under which policy in 1950, the newly formed East African High Commission raised £3.5 million for railways and harbours guaranteed by the three East African countries. In 1949, the Colonial Loans Act was passed to guarantee IBRD loans enabling individual countries to borrow from IBRD. In the same year the Colonial Development Corporation negotiated a loan of £5 million from IBRD to purchase US agricultural and engineering equipment for use in colonial projects.

Reports covered the activities and projects financed from the CD&W vote and indicated any changes in emphasis in the operations of the
vote. The Marshall Aid programme was explained as designed to create a "sterling area dollar pool" from which the countries under the British colonial rule fulfilled foreign currency requirements for essential imports available from the dollar area. Similar historical landmarks can be traced in these reports. (GR PD PE)

s21

GB. Colonial Office.

Colonies; statements by Secretary of State for the Colonies, explanatory of estimates, (1926/7-1948) for colonial and Middle-Eastern services.—London: HMSO, (1927-1948)

The general statement presented few details on individual countries but all the same recreated a picture of the financial situation in the countries in question. The statements were serially published as command papers. (PE PD GR)

s22

GB. Colonial Office.


These were the audited accounts of the Uganda Railway, together with the auditor's report, showing the money issued from the Consolidated Fund under the provisions of the Uganda Railway acts of 1896 and 1902. They presented financial data annually recorded during the railways operations, including revenue collecting and annual spending. (GR PE)
The annual report gave an account of the work of the Colonial Research Committee set up in 1919. Among the committee's other activities was to administer grants-in-aid for research in under-exploitation of economic resources of the colonies supported by the earlier observation of the committee on Commercial and Industrial Policy that a "large number on raw materials were either not produced at all or were produced on a scale altogether incommensurate with the requirements of the empire" (p.2). This first report made reference to the despatch from Kenya published in the 1919 report of the Economic Commission (83) in which the need for research funds was expressed. The 1921 account of CRC showed a subsequent allocation of £2,000 to Kenya. Other annual reports assumed a similar coverage of events updating the information accordingly and indicating how the committee progressively involved itself with a wider range of research activities. The 1942-43 report notably gave a historical review of research activities since 1918 when £20,000 was voted for colonial research. It recounted how in 1929 the Colonial Development Act established a fund for research and other development activities. In the period 1929-38, it was reported that £600,000 was spent on research and related inquiries. By 1942, the CRC membership included scientific representatives to advise on expenditure of research funds and to efficiently determine priority areas for research. As well as
reporting further that the 1940 Colonial Development and Welfare Act had provided £50,000 per year for research. The 1942-43 report appended a list of research schemes approved under CD&W Act showing that Kenya had availed herself of £2,200 finances for livestock research. The reports provide a specialised approach to expenditure on research activities in the colonies although similar information may be obtained with difficulty, scattered in other documents. (PE PD)

s24
GB. CAOG.

Briefly indicates the work handled for the colonies.

s25
GB. CAOG.

Notes:
Title changed to "Joint consolidated fund" in 1956

The annual reports gave an account of the operations of the fund established in 1929 to make advances to colonial governments to finance capital works pending issue of loans from the Colonial Development Fund. (PD)
Return showing the total amount including loans on which any commission was charged or received by the CA for the colonies during 1904, 1905 and 1906, differentiating between 1. commercial, railway and general business, and 2. financial loan and miscellaneous business; the total commission charged or received each year; and separate total debited and commission charged to each colony and protectorate in each of the said years (in continuation of parliamentary paper no. 264, of session 1904-(1963)- London: HMSO, (1907-1964)-

In accordance with their colonial responsibilities, the Crown Agents prepared annual returns in which they gave details of whatever business or transactions they had handled for different colonies, what funds had been committed and what commissions the CAOG had received in respect of these transactions. The returns tabulated clearly the relevant details for each country. The main columns consisted of the variety of topics given in the title above. (PD PE)


Notes:

Each issue was numbered in the Foreign Office Africa series and also issued as a numbered command paper.
The reports were compiled primarily by the Railways Manager who was until 1903 a member of the Uganda Railway Committee. The annual reports gave information on the construction and administration of the railway since its inception. Estimates of revenue and expenditure were presented distinguishing between recurrent and capital expenditure and respective sources of funds. New extensions including branches and the steamboat inauguration on Lake Victoria were also described showing their respective financial outlay. Statements of accounts regarding revenue and expenditure in respect of UR were presented with useful notes as to the particular problems encountered and achievements recorded in the year. The role of the Crown Agents with regards to supplies, funds disbursements, miscellaneous business, grants and loan accounts was also described. The reports presented data on historical development of UR indicating methods of its financing and accounting applied over the period covered. Amounts and sources of loans and grants were given and the steady increase on revenue accrued from the railway traffic was depicted. Some issues of the report contained returns of rolling stock by type, number and period and returns of principle commodities transported by rail. The last issue traced the history of the railway, and presented a progress report on the work of the URC until 1903.

The reports which vary in length are best consulted together with the memoranda also published as command papers for the same period, in order to build a complete picture of the railway development. (PE PD)
Return giving dates of purchase and prices paid for rails, sleepers, girders, locomotives, carriages and bridge-work obtained for the construction and working of the Uganda Railway... (1903-1926).- London: HMSO, (1904-1927)

The annual returns depicted the total expenditure on the purchase of materials required for construction and maintenance of the Uganda railway, a financial burden that was carried largely by the Kenya administration. Tables presented clear descriptions of each type of purchase, date of order, prices and total costs. (PE)


The trade reports provided a historical record of revenue sources from which most local revenue was raised since the beginning of the British administration in the region. Statistical tables presented separate revenue data from various types of taxes and customs and railway revenue. (GR)


The annual returns on the accounts of Uganda Railway were prepared
since the railway’s inception in 1896. Of particular mention was the 1908 report which accumulated twelve years of data, with its scope being clearly spelt out in the title as "return showing I. the capital expenditure on the Uganda railway: II, the change involved upon the exchequer by the capital expenditure: III, the gross and net earnings of the line for each year since it was opened". (PE PD)

GB. Laws, etc.


To grant certain duties of Customs and Inland Revenue (including excise duties), to alter other duties and to amend the law relating to the same and the National debt, and to make further provision in connection with finance. As one of the “applied acts” this legislation affected financial decisions in the region, for example, the issues for 1926 and 1939 increased duties for sugar and tobacco thus altering the respective prices, while the 1958 issue took into consideration the new Overseas Service Act, 1958 in pensions matters. (GR PE PD PPBS)

GB. Treasury.


These annual publications of UK accounts had commenced earlier but from the above date, the accounts included two annual statements on account of British East Africa (BEA). The statement of unpaid advances made to or for colonial and other governments showed advances
from votes of UK parliament for each country under British control. It gave details of date of advance, amount, purpose and status of repayment. For example, for the period between 1896/97 and 1904/05, BEA was reported to have received from the Consolidated Fund the sum of £40,000 to meet the initial expense of administration and none of this amount had been repaid. The statement on loans guaranteed by HM government outstanding for each country showed amount, rate of interest, purpose of the loan, security provided, extent of guarantee, redemption date, amount paid off by sinking fund, amount outstanding, nominal amount of securities held on account of sinking fund, nominal net liability of the state and nature of securities held on account of sinking fund.

As this source of financial data covers UK and her colonies and dominions, data in other official sources may be verified against those presented here. (PD)

s33

KCP.


The annuals consisted of certified accounts of special funds together with the auditor’s report on the same. They were published separately from the national accounts though submitted through similar channels to the Council. Accounts for 26 funds were published in the 1954/55
financial year with this number varying from year to year. For each fund different accounts were audited e.g. trading account, profit and loss account, revenue and expenditure account: also presented were balance sheets for receipts and payments and statements for assets and liabilities. The annual accounts present statistical data essential for tracing development of project funding. These accounts are included in the main volumes of "Appropriation accounts..." from 1962.

(PE PD PPBS)

s34


Annual report ... (1946-1963)- Nairobi: GP, (1947-1964)-

Notes:

Name changes as follows:

African Settlement Board, 1946-47
African Settlement and Land Utilization Board, 1947-53
African Land Utilization and Settlement Board, 1953-1955
Land Development Board (Non-scheduled areas) 1955-

The reports highlighted the special responsibilities of the Board with regard to the planning, financing and implementation of rural development projects. They described the Board’s financial resources and expenditure patterns. After the second world war, £3 million was allocated for the "reconditioning of African areas and African settlement" under the 1946-55 ten-year development programme. The Board was set up to control the expenditure of these funds and to provide technical service through investigations, surveys and execution of construction works. The Board worked closely with
African District Councils under which Joint Loan Boards were set up in 1958. Through these boards grants and loans issued from a revolving Agricultural Betterment Fund were channelled to African corporate bodies or individuals. The reports provide invaluable information on change in financial and development policy evidenced by the post-war government's commitment to intensified development activities. They focus on individual projects indicating expenditure and progress in execution. (PPBS PE)

s35
KCP.


Annual
Notes:
1961- Title changed to
The laws of Kenya: noter-up service prepared from Kenya ordinances.

The service updated ordinances showing amendments by chapter, ordinance, number, date and section. (GR PE PD PPBS)

s36
KCP.


Notes:
1962- Name changed to Kenya Government
The change in format and title from the 1954/55 issue was necessitated by the Exchequer and Audit Ordinance (1955:457) which legislated the exchequer system of public finance accounting and management. The first report in 1955/56 contained a brief explanation of the new system. Audited accounts were presented separately for the Exchequer account, the appropriation and revenue accounts, accounts of special funds and the Paymaster General’s account. Statements were presented for public debt and loans. For each account, data for example on individual projects or departmental allocations together with relevant remarks were appropriately given. Constitutional developments resulted in some departments such as the Judiciary and the Council of State having individual votes independent of ministries. Their votes were also audited and reported annually in this publication. (PPBS PD PE GR)

Kenya and Uganda Railways and Harbours. Railway Branch Audit Office.


Kenya and Uganda Railways was one of the first three self-accounting departments. A Railway audit office facilitated this. The accounts were published in the format of the national accounts but were
accompanied with the report of the General Manager rather than that of the Director of Audit. The report described the functions of the organization and the procedures adopted for checking and controlling the railway and harbour finances and specified all authorities for railway and harbours expenditure. Each year the general manager highlighted notable aspects of the accounts and funds and reported progress in matters raised earlier.

The annual reports and audited accounts provide essential historical data on the finances and operations of the railways and harbours and indicate the status of these institutions in relation to Kenya's public finance policies and practices. (PE PPBS GR PD)

KCP and Uganda Protectorate. Posts and Telegraph Department.

(1927-1964)-

Notes:
Name changes as follows:
East African Posts and Telegraph Department, 1948-

The Posts and telegraph services of Kenya and Uganda operated under a Postmaster General from a central office in Nairobi. The annual reports highlighted the major financial responsibilities of the department including accounting for cash receipts. The abridged report for 1926 showed that £190,967 was received during the year. This was a 5.2% increase over 1925 receipts. Corresponding
expenditure was £144,286 of which Kenya had contributed 73%. Rates for postal and telegraph services were recorded in these reports as and when revised or repealed. (GR PE)

KCP. Audit Department.


The auditing functions in respect to the accounts of the African District Councils (ADCs) were transferred from the auspices of the DA to those of the Commissioner for Local Government (CLG) in 1953. The last summary of accounts and the report thereon was therefore prepared by the DA jointly with the Local Government Inspector (LGI) and submitted to the Commissioner for Local Government for consideration and approval prior to being laid on the table of the Council. The report contained DA's comments separately for each province on how the accounts had been handled in the preceding year, noting whether there were misallocations, misappropriations and other losses, or commendations to be made. The summary of accounts covered payments and receipts respecting the general fund, the Agricultural Betterment fund and any other funds handled by ADCs. Other tables of accounts covered capital expenditure and surplus balances. Each council in the province was listed and data given regarding commitments for individual services. The data indicated the treatment accorded finances for local government separate from central government. The reports and accounts specified amounts of public funds made available to ADCs, the variety of services funded, the categories and status of
sources of these funds, thus offering an invaluable basis for comparative studies. (PE PPBS GR)

KCP. Audit Department.


Name changes to:
Audit Department, 1927-1954; later to Exchequer and Audit Department, 1955-

Title changed to:
Annual report ... (1931-1947)

Report of the Director of Audit on accounts of the Colony and Protectorate of Kenya for the year... (1948-1954)
Report of the Exchequer and Audit Department, (1955-1963)- 1954: report only for half year ended 30th June as per Audit Ordinance, 1952 requiring the financial year to close on 30th June, not 31st December as previously done.

The annual reports on auditing of accounts were prepared by the Director of Audit and his team in his department who carried out the auditing work. The report and the accounts were presented to The Council directly or through the person in charge of national finances such as the Treasurer and later the Member or Minister for Finance and Development. The report consisted of comments on a variety of aspects on the accounts, for example on the manner in which the accounts had been kept and rendered or of a response to matters brought to notice regarding previous reports. The regular features of the report
included the following:
a, schedule of authorities for expenditures;
b, description of Colonial Regulations for the control of expenditure in Kenya;
c, cases of irregularity and fraud;
d, annual programme of work;
e, annual abstract of accounts with supporting statements of expenditure, revenue, assets and liabilities and loans expenditure. These were presented in clear tables with necessary statistical data:
f, notes on errors of classification, accounts and records of self-accounting departments (where applicable);
g, list of outstanding queries; and
h, table of misallocations too late to be adjusted.
The report averaged 18 to 20 pages in length until 1945 when it became longer averaging about 60 pages. Later reports were more comprehensive. Change in the national accounting system created more accounts, for example detailed accounts on DARA and other special funds were reported separately from 1945. Earlier reports were difficult to consult as they lacked pagination although they contained numbered paragraphs. Some had no index or contents list e.g. the 1934 issue; others lacked both the title page and contents list e.g. the 1938 issue while in yet others, the index seemed to adequately replace the contents list. The reports give a consolidated source of historical information on Kenya’s financial system. They provide information on evolution of financial management and control. The national accounts show the sources of revenue, other funds and their status and show the distribution of available funds among the various
Budget speeches were annual. They were published as separate documents and sometimes reproduced in full in the "Minutes of proceedings of the Legislative Council". They were delivered to the Council by the person in charge of government finances who was also a member of the Council, namely, the Treasurer until 1949 and by the Member or Minister for Finance thereafter. The main purpose of making a budget speech was to review the economic and financial position of the country in relation to the government view of the present and the future. The speeches were largely based on data obtained from administrative and/or commissioned reports, statistical records and observations made by the treasurer or minister delivering the particular speech. They carried information on the government's financial and fiscal policy, plans and programmes and expressed government's hopes and fears in this regard. Changes in financial procedures and regulations were noted and explained, for example in the speech delivered on 3.11.1949, the Member for Finance explained that annual estimates of DARA would thenceforth be introduced to the Council by the Member for Development. He also announced the establishment of a Central Poll Tax Registry within the Inland Revenue Department. Similar announcements were made, for example on
29.10.1953, it was announced that the financial year was changed from coinciding with the calendar year to running from 1st July to 30th June. The establishment of an Estimates Committee to review annual estimates was announced in the same speech.

The length, depth and coverage of budget speeches varied considerably, some being more analytical than the others. The variation seemed to be dependent on the personality delivering the speech. E.A.Vasey, the Member for Finance in the 1950s and K.W.S.MacKenzie, the Minister for Finance and Development in the early 1960s were both thorough in their presentation. The published version of MacKenzie's speech was graphic particularly in presenting the estimates of revenue and current and recurrent expenditures for the year in question. He also gave a comparative review of the financial and economic position and the budget growth since 1920. The budget speeches are an accurate record of government’s financial policy and proposals for adjusting these policies. (PPBS PE GR PD)

KCP. Civil Service Commission.


The first report gave a detailed historical account of the events leading to the establishment of the commission. The Civil Service Commission was proposed in 1948 by the Salaries Commission "to advise on appointment of candidates to posts in the civil service in cases in which the approval of the Secretary of State was not required" (p.1) but it was not established until 1954. The reports gave information on the civil service establishment, the salary structure, and the size
of the wage bill besides information on other costs incurred during the administration of the commission. (PPBS PE)

s43

KCP.

Colonial Development Fund: statement for the quarter ending... (1929-1939).- Nairobi: GP, (1929-1939)

The quarterly statements provided financial data on the amounts of free grants and of loans received from the fund. Further information was provided to show development schemes or projects in progress or completed with respective funding. Other notes indicated the dates the individual schemes commenced and the progress being made. To illustrate, during the quarter ended 30.6.1939, CDF free grants were reported to amount to £240,895 while loans amounted to £154,212.

The report provided specialised information on the operations of the fund. (PE PD)

s44

KCP. Controller and Auditor General.


The Controller and Auditor General was required annually to audit and make report on all accounts of the government and related bodies and of special funds. The first report for the newly formed Crown Estates Development Fund (by Government notice no. 1402, 1952 included useful historical notes besides the financial statement of balances and payments in respect of various schemes financed from this fund. The
Controller and Auditor General noted problems due to lack of detail in the account records. It was not possible to make a fuller analysis, for example there were difficulties in giving a breakdown of a Ksh.2 million allocation respecting certain schemes funded under the Road Authority and the Public Works Department. (PPBS PE PD) s45

KCP. Council of State.


The first report gave a brief historical background of the Council. The Council of State was created to protect any one community against discriminatory legislation harmful to its interests. It was established by the Order-in-Council, 1958 to consist of a multiracial membership of ten (excluding Legislative members) appointed to serve for periods of four to ten years. Its functions included legislating and advising the Governor and the Legislative Council on all matters including those financial. The Council scrutinized and offered advice on financial and loans bills and other relevant subsidiary legislation. The Council met once a year. Its annual reports subsequently described the proceedings of the annual meeting and other activities of the reported year, and contained audited accounts of the finances handled by the Council. (PE PPBS) s46

KCP. Development and Reconstruction Authority.


Reports were published since the inception of the Authority in 1945.
The earlier issues included detailed historical accounts spelling out the objectives of the organization. As well as describing the activities performed during the preceding year, the reports presented annual accounts. A schedule of development projects and schemes with respective fund allocations and utilization was presented in the appendix. Also discussed were such administrative issues as inadequacy of funds made available for the after-the-war reconstruction and development, the need for short-term planning (three as opposed to ten years), and the importance of distinguishing recurrent from capital expenditure in drawing up development estimates. The reports are a significant source of information on the manner in which Kenya availed herself of the funds provided from the Colonial Development and Welfare Vote. They recorded the early experiences of national development planning and financing. (PD PPBS PE)


Draft estimates of revenue and expenditure were working documents prepared by the Treasury Department and laid before the Council for consideration. Estimates originated from individual departments as each worked out its financial requirements to meet its responsibilities. These were amalgamated, synthesized and streamlined in Treasury for presentation to the Council. Draft estimates
consisted of abstracts of estimated revenue and expenditure for the following financial year, details of approved estimates of the preceding year and actual receipts and actual expenditure of the year before that. Further details were provided to distinguish between the recurrent and non-recurrent expenditure, to specify revenue sources and expenditure heads, to explain new taxes where applicable, and to explain the status of the public funded debt. For the latter, further details were provided with regard to interest rates, sinking fund payments and individual projects on which the loan funds were expended. In 1946, the draft estimates for the Colony and Protectorate and for DARA were published in separate parts of the document, accompanied with a single memorandum. By 1950 the draft estimates of revenue were published in separate volumes from those of expenditure while the draft estimates of revenue and expenditure for DARA were published in a third volume. The separation facilitated a more detailed compilation of the estimates. In 1954, changes in the budgetary system enabled the Development estimates for Development plans for 1954/57, 1957/60 and 1960/63 periods to be separated from the short-term estimates for 1955/56 and 1956/57 financial years. Similarly, the 1963/64 annual estimates appeared to be an extension of the 1960/63 development estimates detailing and explaining in an usually long memorandum the disbursement of £7.94 million raised from Local Government Loans Fund, IBRD, CDC and West Germany and earmarked for the General Development programme.

Appendices in the draft estimates consisted of a variety of tables differing from year to year depending on which accounts needed highlighting. Specific tables were appended for example for annual
statements of assets and liabilities, loan expenditure accounts, reimbursements and expenditures of Public Works Department on roads and bridges. The publication is a unique source of data in this specialised government activity. (GR PD PPBS PE)

Kenya Colony and Protectorate.

Estimates of revenue and expenditure for the year...(1908/09-1962/63)- as presented to Legislative Council on...-
Nairobi: GP, (1908-1962) -

Notes:
The sub-title sometimes appeared "as passed in the Legislative Council on ..."

Estimates of revenue and expenditure were published annually being the final version of the draft estimates debated, amended and passed by the Council. They therefore only differed from the draft estimates by incorporation of Council amendments. They provided a fairly accurate picture of government's financial commitment each year. In the late 1940s, 1950s and early 1960s, the format of estimates changed progressively to accommodate financial aspects of development and planning and of heavier borrowing. Development estimates were handled separately and eventually published in separate volumes. (PPBS PE GR PD)

KCP. European Agricultural Settlement Board.

The European Agricultural Settlement Board (EASB) was dependent on government finance until 1965 when it was let free to raise loans independently. The reports presented annual accounts with notes on debts, renewals and depreciation, making them invaluable in this regard. It also presented balance sheets for liabilities and assets.

(PE)

s50

KCP.

Financial statements for... 1951-1955 and reports thereon by the Director of Audit.- Nairobi: GP, (1952-1956)

Notes:
Title on second title page was "Report by the Director of Audit on the accounts of the Colony and Protectorate of Kenya for the year 1951-"

The document was prepared annually in accordance with the requirements of the Audit Ordinance (1952:404) and submitted to the Member for Finance for presentation to the Council. The Accountant General (AG) forwarded to the Director of Audit (DA) the statement of assets and liabilities, annual abstract of accounts and statement of revenue and expenditure with respect to national accounts and DARA account. The AG's forward gave a brief comment on and a summary of the statement of accounts.

The DA subsequently prepared a report on the financial statement and on the accounts duly audited and certified noting audit queries unanswered, and commenting on accounting procedures. Annexures to DA's report consisted of data and notes on such aspects as annual as well as supplementary estimates, issue of general warrants, schedules
of additional provisions and financial ordinances passed in the year. The procedure of handling this document was adjusted in 1954 when the title was changed to "The appropriation of accounts and other public accounts of the Colony and Protectorate of Kenya for the year 1954/55 and the report thereon by the Controller and Auditor General". The Controller and Auditor General similarly submitted the audited accounts and his report to the Minister for Finance for presentation to the Council. These annual statements are unique sources of the amount and pattern of government spending during the period covered. (PE PPBS)

s51

KCP. Inland Revenue Department.


The first issue contained a useful review of the history of growth of the department since its inception as the Central Revenue Office (CRO) in Treasury Department in October 1933. The CRO was enlarged in 1937 to become Inland Revenue Office (IRO) under the Commissioner of Income Tax when this form of taxation was introduced. In 1940, the income tax section became interterritorial and was in 1948 transferred to the East African High Commission while the Kenya Inland Revenue Department remained under the control of the Kenya Commissioner of Income Tax, working closely with the East African Income Tax Department. By 1950, the department had branch offices in Mombasa, Kitale, Eldoret, Nakuru
with the headquarters remaining in Nairobi. The main functions of the department included the collection of revenue from fees, licences and some forms of taxes, and creation and maintenance of centralized records of receipts and a register of taxpayers. The annual reports published statistical data compiled in the course of performing these functions. Such data included grand totals of revenue receipts with detailed breakdown of revenue receipts from each source, for example, licences, duties, taxes (other than income tax) fees, earnings of government departments, revenue from government property and royalties, reimbursements, land sales and miscellaneous receipts. The reports are therefore unique sources of primary revenue data. (GR)

KCP. Land and Agricultural Bank.


As well as the annual reports describing the activities of the Land and Agricultural Bank, drawing attention to and reproducing the relevant legislations, they also presented financial statements and accounts duly audited by the Controller and Auditor General and his predecessors. Unlike other commercial banks, this bank had a special relationship with the government because its capital fund was guaranteed by the government and because it handled grants, special funds and loans for agricultural development projects sanctioned by the government. Indeed the Agricultural Ordinance (1955:452) confirmed the position of the bank as a government agency required to submit to the Minister for Finance annual reports with profit and loss account balance sheets, among other data. The reports give insight
into the extent of government involvement in agricultural loan financing. (PD GE)

s53

KCP.

Law reports of Kenya containing cases determined by the Supreme Court, Kenya Colony and Protectorate, and by the Court of Appeal for Eastern Africa and by the Judicial Committee of the Privy Council on appeal from that court.- (1924/26-1963)- Nairobi: GP, (1928-1963)-

The publication includes cases in violation of various laws such as Customs or Income tax ordinances. For example in the 1924/26 issue, cases of non-payment of Native Hut and Poll Tax as per the respective Ordinance, section 7, no.2, 1910 were published, described, and judgement reported and discussed where applicable. The subject index facilitates reference. Also given are titles of the ordinances referred to in the reports. (GR PE PD PPBS)

s54

KCP. Laws, etc.


The ordinance gave authorization to apply sums of money out of the Consolidated Fund toward making good the supply granted annually by the government for the services and purposes determined in the annual estimates. Ordinances were published as frequently within the financial year as found necessary. (PE)
KCP. Laws, etc.


An annual legislation of financial decisions reached in the Council. The sub-title of each ordinance depicts the subject areas affected by those decisions. (GR PE PD PPBS)

KCP.


Note:

Title changes to "African District Councils estimates of revenue and expenditure, 1950-

The 21 Local Native Councils increased to 26 in 1945 and to 33 in 1963 and the annual estimates of revenue and expenditure were presented for each. The councils' annual estimates indicated the level of expenditure envisaged by the councils and gave details of sources of revenue and funds that the councils were dependent upon. The actual, the estimated, approved and supplementary estimates were tabulated under the various heads and subheads for the current and the previous year, respectively. Besides sources of ordinary revenue the councils were authorized to draw on loans, advances and grants-in-aid and on a wide range of funds such as Agricultural Betterment Fund, Provident Fund and Capital Reserve Fund. The exercise of preparing estimates
enabled the councils to review their previous year's performance in public finance and to plan for the following year. Separate estimates also enabled comparative assessments on a regional basis. Since each council and province were treated separately in the reports, the financial data presented lends itself to historical as well as geographical analysis. (PE GR PPBS)

s57

KCP. Local Government Loans Authority.


The Local Government Loans Ordinance was passed in 1953 to establish both the Local Government Loans Authority and the Local Government Loans Fund. The Authority was established to make loans available to local councils "for such purposes as local authority may be authorized by law to borrow money." (1960,p.1). The annual reports gave adequate description of the activities of the Authority and included annual accounts of the Loans Fund. Explanation was provided as to how specific loans were raised and spent. (PD PPBS)

s58


Quarterly

The quarterly publication contains tables of statistical digests covering a very wide variety of subjects including government exchequer accounts, assets and liabilities, gross and net domestic
product and income and balance of trade. Its frequency and coverage heightens its value as an up-to-date source of financial statistics relevant to public finance. Invariably each issue carries a feature article on a special or topical subject. (PE GR PD PPBS) 

KCP. Native Affairs Department.


Notes:
The name changes as follows:
KCP. African Affairs Department, 1948-1957

Publisher changes as follows:
East African Standard, 1918-1924
Nairobi: Swift Press, 1925-1926
Nairobi: GP, 1927

Title changes as follows: "Annual report of native affairs, 1937-1938; 1946-1957"

These annual reports describes the activities of an important department which was responsible for all matters affecting or concerning the indigenous population of Kenya. The reports were prepared and signed by the Chief Native Commissioner (CNC) before being circulated at home and abroad. After the first six issues were printed by various presses in Kenya, HMSO, London took over printing but for all practical purposes the report remained a Kenyan publication. Topics ranged from "crime" and legislation to public
services such as health and education. The reports also contained notes on government policies e.g. "dual trusteeship". Of direct reference to public finance was information on all aspects of direct and indirect taxation, "local native funds", issue of credits to Africans and expenditure on public services for the benefit of the indigenous population. Statistical tables presented data accordingly.

In spite of changes of imprint and variation in the title, the format of the reports was unchanged. However, the reports became more comprehensive with time perhaps due to the recognition that the African was a formidable part of the country's population requiring greater attention to be paid to his affairs. The evolutionary development of public finance with special reference to the African population is conveniently traced through these reports. The main aspects covered with considerable detail include:

a) Revenue: The African was taxed through hut and poll tax in order to raise government revenue, several years before any other personal taxes were introduced to affect other residents. Tax yields were reported accordingly and so were the reactions by the CNC to the rise or fall in these yields. Similarly, the taxpayers' reactions towards the tax burden borne, the tax assessment methods in application and the disposal of tax revenue in relation to community contributions were reported, albeit briefly. The Local Native Council (LNC) budgets were also published every year since 1929. Comparative tables present revenue and expenditure by provincial and district administrative units indicating amounts for each individual revenue and expenditure head.

b) Expenditure incurred on services for Africans: When LNCs were
established in 1925, their budget estimates for revenue and expenditure were shown, often with comparative data of estimated district populations. The Native Trust Fund was established in 1921 to streamline expenditure on African affairs, but was replaced by the Local Native Fund in 1925. Accounts for these funds were published separately and each indicated the diverse financial responsibilities undertaken by the local authorities.

c) Public debt: the Local Loans Authority Ordinance (1929:183), enabled the local authorities to borrow funds from or through the central government. Loans thus raised were accounted for in the annual reports with commentaries describing the projects being financed.

d) Planning, programming and budgeting information published in the LNC budget estimates. During the second world war, the annual reports were not published. However one issue was published in 1948 entitled "Kenya report on native affairs, 1939-1945" covering each year briefly. The consolidated report contained information on new committees such as the committee "on financial relations between Central Government and Local Native Councils". The committee chaired by C. Lockhart issued a report (1941:291) and in response to one of its recommendations a Standing Advisory Committee for Local Native Councils was created by the Native Authority (Amendment) Ordinance of 1942 (1937:267). Notably, this committee had African representation. Though these reports are summaries of provincial, district and local council administrative reports, they nonetheless offer opportunities for comparative regional or community development studies to explain the basis for inequalities in development level and pace. Regional
inequality in level and pace of development obtains over twenty-five years after political independence and it would be interesting to find out whether any parallels exist in the pattern. (GR PD PE PPBS) s60

KCP.

Ordinances enacted during the year, 1924-1959.- Nairobi: GP, (1925-1959)

The index serving as a legislation supplement to the Official Gazette listed ordinances with respective amendments. In 1924, 32 ordinances and 17 amendments were presented. Three of these were on public finance. The number rose over the years; by 1958, 58 ordinances were listed with 15 of them relating to public finance. (GR PE PD PPBS) s61

KCP. Public Accounts Committee.


The reports were prepared annually by the Public Accounts Committee (PAC) for presentation to the Council. They were based on the committee's deliberations on the national accounts, the report thereon by the Director of Audit (and later the Controller and Auditor General), and the treasurer's memorandum in response to matters raised in the PAC's report of the preceding year. Where necessary the committee interviewed individuals for clarification on specific matters. The main contents of the report were:

a. PAC's report on examined accounts

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Matters requiring additional deliberations were presented in a supplementary report, e.g. "Trading accounts of Supplies and Transport Department for the year ending 30.6.1960" In its report, the committee gave advice on matters of policy, offered constructive criticism on legislation and procedures which may have enabled misappropriation of funds, losses, arrears of revenue and unsatisfactory accounts. PAC reports present a review of the workings of the country's fiscal systems and policy in the process of assisting the Council to exert financial control. (PPBS PE GR PD)

KCP. Road Authority.


Whereas the format of the reports remained unchanged, different issues often highlighted different topics. For example, the first report carried a historical account of roads administration and financing. The same issue carried a comprehensive survey report of the road network and of the basic principles for thorough-going road development and maintenance programme. The 1958/59 report recorded that an International Bank Loan of £1 million was raised to construct under a Contractor Finance Scheme, 23 roads 500 miles long in areas of high agricultural potential inhabited by Africans. In 1961, it was reported that floods caused by heavy rains had damaged roads and bridges and large sums of money were being sought for repairs. In 1962, it was reported that further loans were raised amounting to £1/2
million from the German Government and £1/4 million from the UK Government for road development. The appendices presented the Authority’s audited accounts which showed revenue and expenditure, sources of finance and the status of loans funds. (PE PD PPBS)

KCP. Road Authority.

Estimates of revenue and expenditure for the year... (1952-1963) - Nairobi: GP, (1952-1963) -

The Road Authority annually prepared estimates of revenue and expenditure which required to be approved by the Minister for Works before he presented the same to the Council. The document consisted of:

a, Financial statement with summaries of revenue, recurrent and non-recurrent expenditure
b, revenue estimate including expected contributions from DARA, special funds, statutory borrowing and miscellaneous receipts
c, expenditure estimate by agency and project.

Successive estimates reflect changes in the administrative organization, specify funds, loans and grants and projects, and provide overall data on public financing of roads development and maintenance. (PPBS PE PD)
Sanctioned estimates were draft estimates already approved and passed by the Council. They were published annually to present the following categories of information:

a. abstract of estimated revenue for the year in question. For each revenue source e.g. taxes, the amount expected to be raised was specified.

b. approved estimates of revenue for the previous year, by source

c. actual receipts for the second but previous year whose accounts were already audited

d. similar information as in a-c above with respect to expenditure. Expenditure heads were specified and estimates and actual amounts given respectively.

e. statement of assets and liabilities for three years as above.

The actual data was similar to that published in the estimates "as passed in the Legislative Council...". (PPBS PE GR PD)
The schedules specified additional provision of expenditure granted. They accompanied special warrants of additional provisions to meet expenditure in excess of the sanctioned estimates for the particular financial year. The schedules consisted of tables of heads and subheads to show amounts granted to each, and included special remarks such as "underestimated" and "reallocation" to explain the circumstances of additional provisions. The schedules were published in sheets with the summary of the additional expenditure in question being clearly printed on the title page which was also the cover. It was possible to issue several schedules in one financial year depending on the needs felt. (PPBS PE)

Supplementary estimates..., (1912-1963)- Nairobi: GP, (1912-1963)-
Supplementary estimates were prepared to solicit additional funds required to cover shortfalls or to finance some expenditure unforeseen when the annual estimates were prepared. Authority therefore was sought from the Council for the additional or supplementary funds. Supplementary estimates were irregular: they were presented to the Council as need arose. The estimates consisted of tables showing amounts of funds required for specific heads and subheads. They also
indicated the respective funds already voted in the annual estimates and the total sums for the particular head or subhead. Also indicated were actual expenditure amounts for the previous year including savings, if any. Supplementary estimates sought finances for a variety of expenditure, for example, in 1928 additional funds were sought for pensions and gratuities (£22), The Governor (£685), extraordinary expenditure on famine (£482) and on education (£266). For each head, the additional request was explained and justified in the accompanying memorandum. Supplementary estimates were also submitted to seek authority to expend unspent balances, usually on uncompleted works. They were sanctioned through Supplementary Appropriation ordinances. As the name suggests, they provide supplementary data to annual estimates to complete the status of total government revenue and expenditure for each year. (PPBS GR PE PD) s67

KCP. Secretariat.


The loan proposals and loan accounts were prepared in the Secretariat for submission to the Select Committee and later to the Standing Finance Committee chaired by the Colonial Secretary. The annual publication presented essential information on the following:

a, loan expenditure already sanctioned specifying individual project and allocation;
b, proposed expenditure by project and financial implication;

PAGE 777
c. Secretariat’s comments on a and b above. The Secretariat sometimes suggested re-grouping of sanctioned and proposed loan funds;
d. statement of loan account for outstanding loans presented in the appendix. The statements were also published separately under the title "Colonial loans" and laid before the Council every year. The document is a valuable and quick source for data on the public debt situation indicating annual trend in relation to the country’s economic and social development. (PD)

KCP. Select Committee on Draft Estimates.


Annual

Notes:

1935 title changed to Report of the Standing Finance Committee on the draft estimates of revenue and expenditure for the year...

1946: title changed to Report on the draft estimate of revenue and expenditure of the Colony and Protectorate of Kenya and of the Development and Reconstruction Authority for the year 1946 and draft schedule on loan expenditure

1947: separate report issued for "Development estimates..."

The annual reports of the Select Committee and later the Standing Finance Committee on draft estimates contained comments and amendments found appropriate after the committee examined the schedules.
Highlights for each year often differed according to the particular circumstances. For example, in the economic depression years, 1929-1935, the main concern was that the estimates should reflect the prevailing conditions. The committee recommended reallocations to ensure effective economies and retrenchment. In 1935, the committee opposed the reduction suggested by the Governor of Native and Hut Tax in areas afflicted with drought and famine. Even after Pim's recommendations (1936:254) the committee was in 1937 preferring tax reduction to be delayed even longer. After the second world war, the committee was handling separately the Development Estimates (compiled by Development Committee) and the Draft Estimates of Revenue and Expenditure of the Colony and Protectorate. Separate reports were prepared, hence the "Report of the Standing Finance Committee on the Development Committee report and the draft estimates of revenue and expenditure of DARA for the year 1947".— Nairobi: GP, 1947

The reports indicated the committee's reservations or commendations on the draft estimates presented to the Council for ratification. Those accepted formed part of the sanctioned estimates and subsequently the Appropriation Act. The reports show the extent to which the Council through its committee exercised scrutiny and control of public finances in Kenya. (GR PE PD PPBS)

KCP.


The annual abstract was published as a companion to the East African Quarterly Economic and Statistical Bulletin already in circulation
since 1949. The abstract aimed to present quantitative knowledge "accurately assessed" for economic planning and for development studies. Its general coverage of subjects included statements of national accounts, national income, geographical income and net product, employment earnings and cost of living. The 1957 issue contained extracts from the 1956 budget speech on the economic survey report presented to the Legislative council. The abstract contained analytical commentaries and/or feature articles on growth of the economy and related aspects. (PPBS PE PD GR)

s70
KCP.

Summary of the receipts and expenditure of Local Native Council Funds for the year... (1937/38-1962/63)- Nairobi: GP, (1938-1963)-

The annual summaries of receipts and expenditure of local native council funds provided financial information on all 21 councils. Balance sheets of revenue and expenditure were presented for each council. Revenue was raised through school fees, salaries and personal emoluments, investment and a variety of charges. Additional information included dates when councils were set up. A comparative table presented data on revenue and expenditure of each council for each year in question. (GR PPBS)

s71


The purpose of the annual economic surveys was to assess the progress
of the economy during each year under review and to give some indication of possible changes in the year ahead. The survey reports were laid before the Council together with the annual Estimates of expenditure about two weeks before presentation of the budget. Treasury prepared the reports in conjunction with the East African Statistical Department applying much of the data available in the department. Whereas they were reports of economic surveys covering a wide range of economic issues, public finance aspects received adequate attention to explain government's fiscal policies and procedures and to review the current financial position. The 1960 report distinguished the two government budgets, namely, the Colony and recurrent budget and the Development or Capital Account budget, explaining and discussing the respective sources of revenue. Among other recommendations in the report was the need to promote re-investment of local funds and savings as well as continuing to encourage importation of foreign capital. The 1961 report highlighted the effects of the dwindling confidence in the economy due to political uncertainty at the time, the crippling rise in loan interest rates, and the possibility of lowering taxation to induce activity in general and consumption in particular. The three later reports gave greater attention to the budgets and discussed changes in accounting procedures. Inadequacy of public funds to finance projects with short-term returns particularly in the agricultural sector were discussed.

The reports provide basic data to facilitate reassessment of fiscal and development policies, procedures and problems on the "eve of political independence". They provide invaluable bases for historical
comparisons of public finance management immediately before and after the attainment of independence. The quality and reliability of data is inevitably higher than in earlier periods in that the data collection methods greatly improved with experience and time. (GR PD PE PPBS)

s72

KCP. Treasury.

The 1954/55-1959/60 budget(s) relating to the statement(s) made by E.A. Vasey Minister for Finance and Development to Legislative Council....- Nairobi: Treasury, (1954-1960)

These were graphical and pictorial versions of the Finance Minister's budget statements delivered to the Council for each year covered. Each issue presented a historical analysis of budget growth over the preceding thirty-year period. Incidencies of surplus and deficits were indicated. For the post-war period revenue and expenditure were analysed to show the rise and fall of accumulated surplus, growth of net expenditure and the growing dependence on tax revenue. Effects on the economy of the ten-year development programme were also highlighted. The choice of format ensures ease of use but the documents requires the user to consult explanatory texts for a clearer understanding. (PPBS GR PE PD)
This work demonstrates the value of official publications in the study of a specific topic in a specific region and historical period. It is a case study of public finance, and by extension the economics of the colonial era, taking Kenya as an example. Being a case study, this work has an intrinsic value as a model for what might be done through similar studies in other topics on Kenya and other countries which have a colonial history. This model shows how relevant documents to the study have been identified and analysed, and should be of help to researchers and information professionals. In an attempt to do justice to the case study approach mentioned above, the work combines a broad based study of Kenya official publications (KOP) with an indepth study of public finance in the pre-independence era of Kenya's history. Public finance was central to colonial administration and foundations laid then continue to influence not only post-colonial public finance policy and procedural decisions, but also her place in the present monetary and international economic order.

In determining the scope and structure of this study the author had to define specific objectives which the work had to meet. These objectives were stated in chapter 1. The objectives cover all the major aspects of the work. They include the location of Kenya
official publications in UK institutions, the classification of the materials into categories, analysis of the categories identified, and indepth analysis of individual documents. Other objectives relate to providing assistance to the information worker, the researcher, the teacher, the student and other users, in their understanding and accessing of the materials. Others relate to contribution to new knowledge not only in librarianship, but also in public finance and economic studies with respect to Kenya. Finally, the objectives also address the important subject of the promotion and publicity of the materials under study and the concommitant improvement of their utilization.

To meet these objectives the author studied the problems of identifying, locating and using official publications as a category of information resources, highlighting the problems of their bibliographic control. The author also highlighted the problems of lack of familiarity with these materials among the information professionals and users, and identified the need to promote the knowledge of and familiarity with the materials in order to ultimately promote their utilization. The conclusions and recommendations resulting from the study apply not only to the KOP, but also to colonial official publications. They apply to the location, analysis, management and promotion of official publications.

In this chapter, the author indicates how the work has attempted to meet all the stated objectives. The chapter also contains the major findings, conclusions, recommendations and suggestions for further
study. Recommendations are made to enhance effective management of KOP as sources of public finance information, to promote their utilization and to facilitate the application of this management to contemporary and future materials. The study has revealed that KOP is an important part of Kenya's heritage. That some of the recommendations in this chapter should sound idealistic is an indication of the degree of commitment the author regards as a necessary prerequisite to the proper and effective management of any country's informational heritage.

The first objective was to locate official publications relevant to the chosen subject. Relevant publications were located in eighteen UK institutions. The institutions were largely academic, centres of research and government departments. The points of contact were the academic, special and public libraries in these institutions, and the Public Record Office (PRO). The materials were held in special collections consisting of government publications of various nations of the world. The materials under study were almost invariably stored in closed access: in some cases they were stored some distance away from the reading rooms due to space shortages. Copies of some documents were found in more than one location.

When allowance is made for the fact that copies of some of the documents are found in several institutions, the total number of individual documents located in the UK institutions was five hundred and eighty-four. The materials were scattered in different collections. In each collection the proportion of KOP holdings was
small and none of the collections was comprehensive. The gaps had arisen partly because the colonial depository laws and regulations, where applicable, were not always fulfilled and partly because valuable items were lost when some collections were gutted by fire during the war or at other times. Non-depository institutions also exercised selective acquisitions. The materials are mainly out of print. Attempts to fill identified gaps have often been frustrated by unavailability of the items sought and by the unsuccessful communication patterns adopted between these institutions and the would-be suppliers abroad. Subsequently, follow-up exercises have proved expensive and in some cases they have eventually been abandoned. To complicate the situation even further, Kenya is only one of the many foreign countries with which Britain has had colonial contacts. The contemporary shift of emphasis from African studies, especially in institutions outside Africa, has precipitated disinterest in “colonial” collections. This has decreased the impetus to build complete collections of KOP in the UK.

The lack of bibliographic activity in this area observed in the UK has resulted in inadequate provision of indexes, catalogues and bibliographies. Although in this regard the exploitation of new information technology is observed in such institutions as the British Library, its application on the materials under study is limited indeed. Accessibility and retrieval are inevitably affected by inadequacy of indexes and bibliographical lists available. Specifically, lack of a union catalogue, computerized or otherwise, which is an invaluable tool for effective resource sharing for
materials on Kenya and other former colonies on regional or national basis, is conspicuous. Accessibility is further complicated by the shortage of space and instances of distant storage already noted. It is in these circumstances that the materials are caught in a vicious circle being rendered obscure, unknown, underutilized and relegated to the "little used" collections. The materials are exposed to the danger of excessive weeding. This made the location exercise in this work difficult and confirmed the study premise that bibliographic guidance is inadequate. The conclusion drawn from the institutional and user surveys is that usage is discouraged by difficulties of locating the materials and by the procedures and formalities of access, besides the general unfamiliarity with them observed among both the user and the information worker.

In response to the findings that none of the holdings in the UK is comprehensive or self-sufficient, and that the materials are scattered in different collections, being duplicated in some, the present study has produced a bibliographic guide to locate the existing Kenya official publications and to thus facilitate accessibility, retrieval and utilization. The significance of these materials which justifies the present work is that from the British point of view Kenya is an important trade partner and political friend or "ally" of the UK. From the Kenyan point of view Britain is among the leading countries in external trade and technical cooperation. These bilateral relations have their foundations recorded in KOP. It is imperative therefore that efficient ways of handling these materials are found in order that KOP are not abandoned and "lost".

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Appreciating the difficulties identified above, the author recognizes the present and potential impact of new technology on the distribution, storage and usage of official publications. Application of technological developments in handling the material under study is imperative in order to improve that management. The author therefore recommends that to solve problems of for example, storage space shortages, handicaps in collection development, accessibility and retrieval, the new technology should be applied with respect to these invaluable and rare documents. The use of the compact disc technology is recommended. The Compact Disc - Read Only Memory (CD-ROM) is indeed a very new format but one promising to be easier and in the long run cheaper to acquire, store and access than other media. The format is poised to replace the microform technology which revolutionized information management in the 1970s. The compact disc technology is appropriate for the production of catalogues, indexes, databases and other bibliographic aids. Indeed efficient and effective indexing systems are the librarians' special domains of expertise and librarians should by now be using this new technology for enhancing their expertise as a matter of course.

Extending the case study approach to the use of modern technology, the author found that, in the official publications field, an example has been set by such institutions as HMSO and the British Library who are producing catalogues on CD-ROM. However, the catalogue of UK official publications (UKOP) published by HMSO and Chadwyck-Healey only covers publications dating back to 1980 but is an example of what can be done
for official publications. The British Library "General Catalogue to 1975" is currently being prepared for publication in the CD-ROM medium. It is expected that the joint project of the British Library, Saztec and Chadwyck-Healey will be completed in 1991. The catalogue which will appear in three compact discs will include the Kenya and other colonial official publications already in the printed British Library catalogue. These two examples have created databases for UK official publications. In effect they form a nucleus for a union catalogue in compact discs for official publications thus providing the invaluable flexibility of access to official information. These databases enable the user to locate official publications, to search bibliographic and subject data through a multiplicity of routes and to print data relevant to their specific interests. Users can access large databases through personal computers. The databases also provide the professionals with the capability to do subject searching for reference inquiries and to do bibliographic checking for document ordering. They provide facilities for sorting lists, creating special bibliographies and current awareness bulletins, storing, sending and/or printing data.

The author recommends the production of official publications catalogues and other bibliographic aids in this new medium so as to revolutionize the management of official publications beyond the capability of the microform. This is because where the appropriate software is used, the bibliographic data of official publications can be created more easily and efficiently and can similarly be accessed with more ease and flexibility. CD-ROM has several advantages over
the older technology. As an interactive medium, CD-ROM enhances indexing and information retrieval. A variety of index files can be created. The medium stores the data and the index on the same disc thus improving and expediting accessibility to information. Searching indexes is versatile, very fast and allows numerous access points such as titles, series titles, personal and corporate authors, principle and secondary authors, chairmen of committees, publishers, subjects, keywords, class numbers, accession numbers, dates, prices, types of document, or a combination of two or more of these using Boolean operators. Its versatility allows searching by full or truncated forms of words, terms or dates. Searches can be restricted to in-print or out-of-print items. Sections of the catalogue can be printed as required. Similarly, search files can be created and output accordingly. Bibliographic data can be shared either by uploading or downloading to and from one database on-line or via discs, therefore saving time and other resources. With special regard for the materials under study, CD-ROM should encourage information professionals to consider the hitherto neglected materials for cataloguing.

As a high density publishing medium, the CD-ROM will provide the facility to reproduce the full text of the rare and valuable out-of-print official publications. The optical-electronic format will provide an invaluable backup for the hard copy of a document and thus satisfy preservation concerns, relax lending restrictions and at the same time facilitate a wider distribution of the text. This way gaps in collections will be filled and delivery of text in
interlending and exchange schemes will be enhanced. A more effective information service will become possible to offer.

Also beneficial to the study material is the technological capability to convert to compact discs, not only bibliographic data but also actual texts of older publications which currently compete unfavourably for the available storage space in libraries and other information centres. CD-ROM has an enormous storage capacity enabling it to hold more than 250,000 printed A4 pages of information on a 4.75" diameter disc.

The author is aware of the drawbacks of the CD-ROM technology which are to be taken into consideration in planning its application. Expensive hardware is required although microprocessors in use in many institutions complemented with both floppy and compact disc drives are considered adequate. The costs of drives and discs are high but economies of scale should lower them in due course. The durability of the medium is uncertain although a French company has claimed over a hundred years' life-span for its Century disc. Further the disc does not compare favourably with the printed hard copy in terms of browsability and portability. Besides, it may require longer-term user assistance and training to hasten its acceptability.

With the above discussions in view, the author strongly recommends the application of CD-ROM in order to improve distribution, storage and retrieval of KOP in particular, and of the colonial official publications as a whole. The application should be geared towards the
construction and production of finding tools and towards improving the delivery of text. The author recommends similar application to official publications in general.

Having started a bibliographic process that will culminate in standardized service procedures for KOP applying computer technology as the inevitable means of indexing and retrieval of KOP, this process should be further extended to include networking for effective information transfer and document delivery. Such networking is exemplified by the British Library Document Supply Centre and by the online access facility to the Joint Academic Network (JANET) for those libraries able to use these services. The author feels that African countries would have positive gains if they should consider comparable services with due modifications to suit local circumstances. One has to point out that the East African Union Catalogue (EAUC) was set up in the 1960s. It was to be compiled by the exchange of bibliographic data on cards between the institutions in Kenya, Uganda and Tanzania, but the political and economic upheavals of the 1970s in the region made it impossible to build the catalogue effectively. The bulk of the East Africana whose data was exchanged was comprised of official publications. The author recommends the revamping of the programme in the light of the lessons learnt in this study. To ensure success of the programme, the materials in focus should be limited to official publications which the author feels require urgent attention. They still form the bulk of national book productions apart from the school textbooks. The programme should later extend to other forms of information sources. The revival of the programme should take full
advantage of new facilities and linkages provided under the Preferential Trade Agreement (PTA) which offers facilities to extend the programme to other countries in the East, Central and Southern African region, thus making the project more viable. Such a union catalogue will facilitate identification and location of materials for interlending and/or exchange. If the production of the catalogue is automated, this will provide opportunities for wide distribution. Furthermore, searching its indexes will be fruitful and quick, to mention only a few of the advantages discussed earlier. There is also the alternative of modelling the programme on The British Library Document Supply Centre. The model can be adopted for a national- or regional-based interlending service in Kenya and/or East, Central and Southern Africa. The Centre deals with a wide range of materials and is an excellent example of an effective automated information system carrying out or performing document delivery and information dissemination. It forms a unique basis and model for better access to existing materials, facilitating interlending and rapid document transfer. Regarding document supply, it has been demonstrated by the Adonis project at the Centre that valuable texts can be scanned and stored into compact discs from which photocopies for document supply are taken as and when requested. If the EAUC programme should involve the collection of text to be located in an agreed centre, the PTA offers the mechanism and channels for both material and money transfers as required. In particular it has a common currency unit which eliminates problems of foreign currency exchanges. It is an organization such as the one proposed that should spearhead both bilateral and multilateral cooperation within and outside the region.
to promote the utilization of official publications.

Indeed this can be a joint programme between the African and UK institutions to create a database comparable to Southern Data - The Southern African Computerized Data/Text System (SACDT) - based in Liverpool University, to cover older and contemporary official publications. National, regional and international efforts should culminate in a project to focus on official publications of the former colonies or the "new commonwealth", creating databases for the text and for the bibliographic data. In all the above the role of the Standing Conference on Library Materials on Africa (SCOLMA) in improving the bibliographic control of Kenya and other colonial official publications should not be minimized, particularly as regards its sponsorship for the production of subject and/or country indexes and location guides.

Having located KOP, the second objective was to analyse them. If the material is defined and classified effectively, the user and the worker find it easier to understand and use. The first task in the analysis was therefore to ascertain that the material fitted the currently accepted definition for official publications. Based on this terminology KOP in this study are defined as the documents produced by or under the authority of either or both the governments of Kenya and the United Kingdom at the expense of that government, and published for circulation outside the department or the agency of
origin. The next task was categorization. The materials were categorized in order to assist all concerned to identify and utilize sources of official information and to lead them to related sources. KOP like all other official publications were found to be multcategory. These categories are not easily defined because they are not mutually exclusive. Furthermore, the author found that Kenya official publications had the added problem of two origins and imprints in Kenya and the UK, factors which affected the mode of production and distribution, and which subsequently complicated identification.

In identifying the categories, an understanding of the materials mode of production and distribution is imperative. An understanding of the way government was organized was also found to be very useful when one was trying to understand this mode. Equally important was an understanding of the circumstances under which the documents were produced. The author therefore analysed and explained these circumstances in considerable detail, showing how these circumstances were determined by the structure of the government machinery which varied from time to time, and by the equally variable colonial policy. Indeed the categories identified reflect the broad structure of the government machinery that created them. To help other workers and students of KOP, the author has given a brief overview of the way the two governments involved, i.e. the Kenya and the British governments, were organized during the period covered in the study.

An underlying factor in the organization of the two governments was
colonial policy. The author found that this effected changes in the structure of the colonial government, shifted emphasis in the government's financial activities, and reorganized approaches in document creation, organization and distribution. Policies were defined and redefined and the organizational framework structured and restructured to effectively implement these policies. Regarding the structure of the government machinery, the author found that this was more important on the Kenyan side because the British side of government had a more stable structure whose role in influencing the nature of KOP was mainly in determining the colonial policy. It was inevitable therefore that the author should explain the details of the working relationship between the colonial government in Kenya as the executive body, and the Kenya Legislative Council with respect to public finance. The Executive formulated policy and planned implementation while the Legislature authorized these activities. Since the government had the majority in the Legislature until the late 1940s, the Executive was able to obtain the required legislative authority for most of its activities.

With regard to production, it was found that the government's book agency monopoly during the earlier part of the colonial administration was a limiting factor, for example in data verification. Cross-checking such data from alternative written sources is not possible because no such alternative sources exist. For a government agency to compile an official publication, specific purposes at the material time determine the nature of the information content, and these purposes differ according to individual circumstances. In
regard to KOP, this is illustrated by citing examples of three types of official publications among the many covered in the text. The three are statistical returns, legislation and reports. Statistical returns presented information collected in the course of regular government operations; legislation authorized certain actions and procedures, while reports sought to clarify specific matters of concern.

An in-depth study of Kenya official publications cannot be complete without mentioning the complementary role of the unpublished materials. A brief analysis of this role is presented in chapter 7. As archives are the major depository of unpublished records, the author reckons that familiarity with archival sources is essential for information workers and users alike and makes recommendations to that effect.

In examining and analysing KOP, the author confirmed that in line with other official publications, the materials fell into two broad categories, namely, the parliamentary and non-Parliamentary publications. The former comprised 407 documents and the latter 177 documents. Parliamentary publications originated from the Kenya Legislative Council and from the British government. 305 titles and 102 titles were identified and analysed from Kenya and from UK, respectively. In the category of non-parliamentary publications, 139 titles and 38 titles were also identified and analysed from Kenya and from UK, respectively. Under these two categories, the available types of documents were examined. Chapter 7 explains in detail the
meaning and content of each type while chapter 8 presents the analysis of individual documents.

The detailed analysis in the thesis discusses how effectively each category presents public finance information, noting their strengths and weaknesses in this regard. Legal documents (bills, acts, ordinances, statutory instruments) are the single largest category of all the materials examined. Statistical reports and returns regularly produced in government departments comprise the second largest category.

As noted above, official sources of information in public finance are not easily identifiable in terms of categories or content. For example, a financial content is not always implied by the title of a document. Such a source would ordinarily be ignored by researchers. Conversely, documents whose title imply considerable financial content were sometimes found to make only minimum reference to financial issues. For example, in inquiry reports such as the Wilson report (1929:181) on proposals for an East African Secretariat, policy on financial commitment to run such an office is only hinted upon. These two problems underscore the need for a subject guide which this work has provided. The analysis has made the materials easier to handle. It is suggested that to improve on this, transferring the bibliographic data and the text into compact discs can be done to gain the benefits of wider distribution, storage space saving and creation of more effective retrieval systems, in particular the indexing capability to provide multiple routes to access subjects. For enhancing
consultations specific to official information and for standardizing indexing and computer searches, the study has proposed that official publications should also be identified by prefixing class numbers with OP as a classificatory code designation delineating them. Such a standardization is an asset to automation specialists who develop the software and create databases for official publications.

The third study objective was to attempt an understanding of the individual document in its historical context and to establish its credibility by examining its content. The specific subject of public finance, was chosen to illustrate this point. Raising and controlling finance is an important government function. The study has shown that this function was central to a colonial government in a new territory. Information on how this was done in Kenya in the colonial period provides a good sample of official publications to work with. It was possible for the author to choose this subject because of the author's considerable background knowledge, gained through undergraduate training, training as a trade information consultant, and through attendance of several post-graduate seminars in institutions of higher learning in London.

The information content of the documents identified was examined for relevance and analysed. For each document, the circumstances of its production and distribution was considered and significant aspects
indicated. For credibility, the method of gathering the information contained in each document was examined and the strengths and weaknesses brought out to provide further guidance for the reader.

The information content was found to be variable in different sources, being detailed in some and scanty in others. The style of presentation also varied in terms of formality or informality, language use, emphasis and current attitudes and mood of the producers such as doubt, hope, alarm, prejudice or idealism as dictated by the prevailing political and economic activities at the time of production. In the few cases where the author found the method to be subjective, opinionated and open to observer bias, the deficiencies were pointed out so as to highlight the intrinsic value of the other aspects of the information contained in such documents. The Carter Land Commission report (1934:236) is quoted as an example of a document with such shortcomings which the author ascribed to deliberate misreporting.

This work reveals that in KOP the relevant information on public finance policy and procedures is scattered. Furthermore in each of the varying sources, it is presented in varying levels of depth, thus making bibliographical guidance difficult. Similarly, different aspects of the study subject are often covered in different types of sources, all of which need to be consulted for comprehensive information searches. A further observation which complicates analysis of materials is that the subject scope is wide because the sources themselves contain information on other government activities.
besides public finance. Some insignificant discrepancies were noted, particularly in statistical presentations. Classification of sources of revenue is not uniformly applied, for example, the export tax is classed interchangeably under direct and indirect taxation. Although the information consists of statistical data and comprises policy deliberation, formulation and statements, procedures of implementation and frequent evaluation reports, the published sources consist largely of outcomes or results, viz. policies and procedures, not the methods.

In comparison, the unpublished information briefly reviewed in this study provides a glimpse into the methods of policy formulation applied. For example, methods of forecasting for estimates of revenue or expenditure are not described in the published documents, but the original estimates with officers' comments are indicated in the unpublished records.

Understandably, sources of information under study present the official view of events, therefore necessitating alternative views to be sought from such sources as newspapers, oral sources and pressure group memoranda. Protest against taxation is a case in point. Allocation of funds for public expenditure in particular does not appear to be geographically even. Official information is lacking which might establish a correlation between this uneven spread and the pattern and levels of development apparent in these regions on the eve of independence. Regarding the observed pattern of disproportionate public expenditure allocations between the various social and economic sectors and/or geographical regions, it is recommended that further studies should be carried out to establish whether a correlation
exists between this uneven spread and the patterns and levels of development emerging in the post-colonial period.

On the whole the author found that KOP contains a substantive body of knowledge. The bulk of the information is relevant, objective, credible and of high quality and research potential. This is ascribed to the thorough method of creation which obtained for the bulk of this material. The useful qualities of KOP are demonstrated by the fact that their study has provided a detailed account of the evolution of public finance in Kenya during the study period, 1895-1963. This study has identified, located and classified the documentary sources, and it is to be hoped that future workers will make use of the guidance provided. The author has demonstrated the wealth and potential of the KOP which is yet to be studied and analysed for other subjects.

The study also meets the fourth and fifth objectives, namely, to provide a tool by which students and researchers can determine or judge the potential informational value of a given document before spending time and effort obtaining it and then searching through it, and by the same token, to provide a tool by which librarians and other information workers can direct students and researchers to the relevant sources with the same aims described above in view.

It was established in the study that official information is referred to and searched on a variety of subjects of which public finance is one. The author found that the information is sought to meet a
variety of needs. The needs of the information professionals relate to activities such as bibliographical control as these professionals bid to enhance utilization of official publications. The information needs of other users range from teaching, writing and publishing books and scholarly articles, to planning and executing administrative responsibilities.

It was further found that the users have difficulties in satisfying their expressed needs because they face problems of materials identification and accessibility. Official publications present a difficult and complicated form. Some users expressed awe of the materials while others showed confidence and self-sufficiency, in some cases the latter being based on a lack of awareness of the range of materials available in this form. For example, users did not seem perturbed or inconvenienced by inaccessibility of those government-generated materials published in limited editions and circulated internally without finding their way into library collections. Some users seemed unaware of the mere existence of such materials. Users need more comprehensive and descriptive aids and guides to be compiled. They should benefit immensely from the already recommended focus on official publications by library exhibitions, public lectures, feature articles and documentaries in the mass media.

On the other hand information professionals were found unable to be fully helpful because they are usually overstretched, working constantly under pressure especially in the institutions where the
respective library establishment lacks adequate support at the base. Professionals hampered by too much routine operations need a tool they can use easily if they are, in addition to their daily tasks, expected to guide official publication users with efficiency.

This work presents such a tool with special reference to public finance. It has involved two years of extensive searching through the various institutions in the UK. It aims to improve on the past bibliographic works which are incomplete being limited in scope and coverage. None of them are specific to public finance and they adopt too general an approach in subject and geographical coverage. The present work has depth in coverage and has produced a guide to an activity which the author believes is of great historical, intrinsic and original value.

The materials analysed in the guide are located in several institutions. The researcher and the student are therefore expected to use the guide to select and access the materials they require by visiting individual locations or using library interlending services. This emphasizes the need to step up and improve bibliographic activities with respect to official sources of information on public finance and other subjects. The author's view that union catalogues and indexes are indispensable in this exercise of promoting utilization of official publications is restated. Economic and professional justification for recommending that these processes be automated using modern technology has already been made.
Further appreciating the difficulties encountered by information workers, the author recommends that they should make every effort to acquire adequate knowledge of the contents of the materials they work with. To do so, they need to demand time and financial resources to enable them to learn new skills and to focus on specific subjects or forms of materials. They should produce research aids by subject content or by form, taking full advantage of technological advancements exemplified above. Intensification of bibliographic activities will be achieved if the librarians and other information workers handling KOP and other official publications are encouraged and supported to take more interest in understanding and appreciating the value of official publications and subsequently in making their services more specialised and effective. The author recommends that professionals should ensure greater recognition of their professionalism by policy makers and administrators. Only then will professionals achieve adequate staffing, and consequently be able to reallocate tasks and responsibilities to allow more professional involvement in analytical bibliographies. The basic professional training on the organization and retrieval of official information, continuing education through lectures, workshops, seminars and tours, should bring to the fore the importance of government publications as an information resource and this way encourage professional familiarity and enable the worker to become better prepared to guide the users.

Responsibilities for official publications were also seen to be split between the librarians and archivists, a split in which some of the
materials are neglected and under-used. As current training programmes encourage sharp divisions between the library and the archival fields while in practice there are overlaps, it is recommended that integrated training be instituted to allow some archival input for librarians and some library input for archivists, enabling both to make the necessary connections during information searches. One important skill they should both acquire is database management and other computer-based management skills required for information technology.

The sixth objective is to strengthen the case for the need to include official publications and also KOP in future provision in libraries and other information centres. The objective is achieved by examining the quality of official resources available in the field of public finance and by the demonstration of the materials' research potential. Throughout the study, the analysis showed consistently that this is a resource of high quality, yet adequate guidance for users was not available. The study established the need for building resource collections which are complete, complementary and accessible to those requiring specialised finance information. In the present work the materials under study were defined, categorized and analysed item by item, thus providing a finding aid and a selection tool for the development of comprehensive collections. The study also discussed problems of utilization of official publications resulting from neglect with respect to information organization, retrieval and management. In order to guide the planning of future provision of this information resource, the work has presented a procedure for
identifying readership and subject interest and discussed ways of meeting specialised needs. It has recognized that the future of information management lies in automation, enabling the creation of databases to improve indexing, and the copying of works into compact discs for wider circulation, storage space maximization and data accessibility and retrieval. The author therefore restates the recommendation that the management of official publications should be automated accordingly.

The seventh objective is to contribute to the existing body of knowledge with regard to research resource guidance in the specialised field of public finance. A historical account of the evolution of public finance is the new body of knowledge. This study fills an existing gap not only for the information workers seeking to provide specialised information service to their clientele but also for public finance specialists wishing to pursue studies on public finance in Kenya. The study interprets events and synthesizes the contents of the materials to this end.

Public finance history in Kenya was traced for the first time. To do this the author surveyed all materials on the subject. In tracing this history, it became clear that present financial systems have their foundations on those systems established during the study period. Those readers seeking an understanding of these systems will find the interrelationships between Britain and her former colony explained, and how and why the present systems were set up in this historical context. Some intransigent economic problems involved in
the above relationships can be better understood in the light of their historical background as revealed in the topic selected. Interrelationships existing then are normally not examined when looking for solutions for current economic problems. Public finance activities of the time are labelled "colonial" therefore any useful lessons that could have been learnt from that phase are lost to those who need it. In the interest of those readers who wish to carry out further work in this context, this work has provided a guide to appropriate resource materials, thus enabling the reader to arrive at the relevant material without having to wade through the maze of irrelevant official publications. Therefore this work should contribute significantly to the process of learning from history in the field of public finance for Kenya and for any other nation with similar history. Information workers have been provided with an extensive reference guide in case they want to verify the information given or to repeat the work for other countries.

A related objective of the study was to contribute to the study of economics in Kenya. As explained in the introductory chapter, public finance is a branch of economic studies. In extending the frontiers of public finance as explained above, the study has also extended those of economics. More specifically, in tracing the evolution of the policies and procedures of public finance in Kenya the study has established subject relationships, determined connections and provided the basis for related economic studies. It has directed users to the wealth of information on Kenya that help them to comprehend fully the basis for and implications of both internal and external financial
transfers vis-à-vis public finance activities of the government: it has provided the basis for understanding the background to the heavy dependence on the country's commodity-oriented economy. This work is a contribution to the study of the history of colonial economies, particularly the history of setting up new economies from "subsistence". It deals with the period of transition from viable subsistence economies to the precariously balanced monetary economies.

It points to the role of politics and government in this transition, the information about which is found in official publications. Besides providing sources of information for public finance, related subjects such as labour economics and international trade are also noted.

Similarly, it is hoped that the objective facilitating the production of teaching materials relevant to Kenya's public finance has been achieved. The results of the entire study have not only categorized but also individualized documents for ease of identification and access. By opting for a western model of political and economic development, Kenya elected to remain a part of the western economic system. Looking into the future, any new materials on the subject must acknowledge the strong interconnections between the past and the present, and indeed recognise the inevitable influence resulting in continuity and maintenance of the economic order on which public finance policies and procedures are so closely related.

This work has provided a research resource on which to base the compilation of texts at all levels of study. Teachers of public
finance have the reference tool to assist them in their task of producing authoritative texts on the various aspects of public finance, namely, revenue, expenditure, public debt, planning, programming and budgeting, for each of which the relevant documents have been analysed. The work also caters for those in the information field interested in subject specialisation or wishing to study official publications as a form of information resource. It provides a good basis for teaching integrated courses in the librarian and archivist professions as it deals with materials of interest to both training programmes.

In the pursuance of the tasks required by the above objectives, the work also aimed to fulfil the last objective which is to promote the utilization of official information sources for public finance in Kenya. Having established the state of underutilization caused by such factors as inaccessibility, the inconvenience of gaps resulting from uncomprehensive collection development policies, inadequate bibliographical guidance, complexity of form, the general unfamiliarity with the materials, and library bureaucracy, the study has shown that the materials remain unique with high relevance to the chosen subject. The study has proceeded to unravel the mystery that makes the materials in question difficult to access and use and provided a base for the elimination of all the above constraints. Furthermore, this thesis promotes the usage of the materials by
providing an analytical guide not only to facilitate their identification and accessibility, but also to improve their management. The work also provides an incentive for other subjects to be given similar treatment. In this way it provides a step towards enhancing the utilization of official publications as a whole.

Collection development policies have resulted in gaps which hinder the effective utilization. For example, an apparent shift of emphasis from "colonial" to "development" studies has affected such policies and consequently discouraged efforts to fill existing gaps in the collections. In effect, however, the shift amounts to a change in terminology rather than in concept because even with political independence of the former colonies, the pattern and direction of flow of goods and services and other world resources has remained the same. Institutional objectives have remained the same despite name changes, such as from "colonial" to "commonwealth". Helpful organization of the colonial collections will enhance the exploitation of information resources for public finance studies even within the context of "development" or "the commonwealth". There is therefore still the need for collection development policies in the UK institutions to be redefined to ensure that existing gaps in the holdings are filled in the most cost-effective way, such as photographic and/or electronic reproductions and document transfers.

This work has initiated a process which will lead to better utilization of KOP. For this process to be complete, some important information management changes have been recommended for the relevant
institutions in the UK, in Kenya and other countries with similar historical background. These recommendations relate to exchange of bibliographic data, document transfer and interlending. Exchanges among UK institutions and between them and African institutions in general, or between them and those in Kenya in particular, should be fostered by re-examining the existing exchange patterns, terms and conditions. As noted in the main text, difficulties in communication between Kenyan and UK institutions hampered and continue to hamper the acquisition of comprehensive series of materials. These difficulties are compounded by the lack of an effective exchange of data or a text interlending system between the two countries. Effective interlending systems should further enable the institutions to overcome difficulties of accessibility. The case for reviving and expanding the East African Union Catalogue has been made.

The other major constraint to utilization which the author observed is shortage of financial resources. Even where there is the will to build and maintain comprehensive collections, the general shortage of financial resources reduces efforts to maintain adequate holdings and places more emphasis on resource sharing and institutional cooperation. Institutional cooperation in procuring additional resources is therefore essential. The financial resource shortage is felt in libraries worldwide and economic returns and cost effectiveness must justify funding. This emphasizes the need for both bilateral and multilateral cooperation, not only in collection development but also in the exchange of bibliographic data and text.
Utilization of KOP is also hampered by reduction in bibliographic activity in this field. This is not surprising considering the above-mentioned contemporary changes in the study foci from colonial to development studies. For this reason, Kenya receives attention as part of a larger unit such as East Africa or Africa and such an approach can only allow scanty coverage of any nation in the region. As alluded to in the introductory chapter, bibliographical activity is discouraged by the nature of the materials: they are difficult to identify and describe for effective bibliographic guidance. Subject orientation where attempted is largely dependent on the geographical approach resulting in inadequate bibliographical aiding. To search without country indexes, a reader goes laboriously through the few published regional indexes only to locate a few relevant citations. This clearly shows that bibliographic activities should be specialized to be effective. The author recommends that the wide regional approaches to bibliographic studies should therefore be avoided because they lead to inadequate coverage for any geographical area or subject unless the bibliographer is prepared and adequately equipped to produce multi-volume works. As a corollary to this the author further recommends that bibliographic researchers should adopt in-depth coverage of well-selected subject areas within manageable geographical units. The need to automate such efforts has been explained.

Library bureaucracy and restrictions are a hindrance to utilization too. Undue delays were experienced at some locations where the users were unable to borrow the materials found, or even to photocopy those
with old spines too weak to open flat. The microfilming facility offered as an alternative, for example in the British Library, requires the user to have access to expensive equipment such as microfilm readers. It is recommended that institutional restrictions should be eased to make KOP more accessible to more people. This can be achieved through the adoption and creation of electronic formats of texts such as the compact discs discussed above. It is pointed out here that the apparently high initial expense of the new technology is compensated by its versatility and efficiency, and by its capability to handle a wide variety of information functions.

Underutilization of these materials has also been partly attributed to the user's unfamiliarity with the materials. As the utility and relevance of information is best determined subjectively and objectively by the user, those handling management and delivery of that information require sound basis for anticipating this value and relevance in order to effectively assist the user to access, assess and utilize the information. Users are observed to revisit the collections for new projects while new readers continue to seek access. This is an acknowledgement of the study premise that the materials studied are a valuable information resource. It is a confirmation of the utility value, relevance and research potential of the information content. The contents of collections in the UK have been highlighted in this study to capture the attention of prospective students of Kenyan affairs and to encourage the new reader to develop an interest in Kenyan affairs having the knowledge that there are materials to support such studies or investigations. Information
sources of such potential as KOP deserve to be better known and understood by librarians, archivists and current and potential users. The author found that such knowledge and understanding is missing and therefore recommends that the material should be advertised professionally in the relevant libraries, archives and academic circles. The use of exhibitions as a means of publicizing the contents of collections should be explored, perhaps on subject basis in order to allow depth in coverage and to attract and cater for a homogeneous group of visitors. The material should be publicised more for example through frequent library exhibitions, and for the sake of current and potential users, be placed in more physically accessible locations.

All the above objectives were based on one major hypothesis regarding KOP as an information source in the colonial era. This hypothesis was that the official publications available for the study of Kenya's public finance systems under the British rule vary in character, quality and research potential and have relative usefulness in the historical studies of that subject. In meeting the above objectives and in researching the other aspects of the nature of the materials as shown in the preceding chapters, the author has clearly demonstrated that the hypothesis was correct. The study has focused on a category of library materials that librarians are often unfamiliar with. The indepth investigation has located official publications for a specific country and historical period and also demonstrated their potential in the study of an individual subject. By defining such limits, each document has been analyzed in its own historical context and its
credibility established with respect to the chosen subject. This work should be of great assistance to librarians seeking a clarification of official publications definitions or searching for a system of approach to the study and utilization of official publications, and to those committed to effective information storage, retrieval and dissemination.

This work is a model or sample which shows what can be done and could be complemented by studies of other subject areas in Kenya or in other countries with similar historical background.

Once the thesis is defended, it will be published and widely circulated to the librarians and to both the general and the specialised reader.
IX.2 CONTEMPORARY AND FUTURE MATERIALS

The present work has considered KOP of the colonial era. The work would be incomplete without providing guidelines for the management of the contemporary and future materials. These guidelines are vital because as the study has shown, official publications are complex in nature due to their mode of production and distribution, and to the way their information content is disseminated. To cater for official publications produced in the future, it is therefore recommended that:-

a. Liaison should be enhanced between those who create the documents, the publishers, the disseminators and the user community in order to break down those barriers between them that contribute to the state of underutilization. The documents pass through all these stages and harmonisation of all the processes is necessary. A unifying approach should result in a continuum of data from the publisher through to the end user.

b. Regarding production and distribution, information workers should liaise with the government printers and with information centres which carry out the free or sales distribution. They should seek to influence the format, the pattern and numbering of serialisation and even the size of the publications for ease of handling and consultation. For the sake of durability and posterity, the choice of paper quality, level of acidity in printing and the size of the edition should be regularized. Information
workers should spearhead the formulation and circulation of guidelines on the preparation of official publications.

c. Where the legal deposit laws exempt official publications as they do in Kenya, information workers through dialogue with the relevant authorities, should press for an appropriate amendment in order to improve comprehensiveness in collection development. Copyright collections legislated to operate broad collection building policies can develop free of present day selectivity, value-judgements, partiality and the "value for money" principle.

For Kenya, it is high time a National Bibliographic Centre suggested over ten years ago was set up to pay particular attention to official publications. With the current shortage of resources, not in any way unique to Kenya, a nucleus at the Centre for management of the official publications should be supported to:

i, coordinate production, distribution, organization and utilization, operating within well defined national information systems and within the overall national development plan.

ii, encourage and activate resource sharing and exchange of bibliographic data and of publications, nationally, regionally and internationally.

iii, create databases for more effective information management.
IX.3 SUMMARY OF SUGGESTIONS FOR FURTHER STUDY

While some of the recommendations made in this work require additional resources for implementation, there are others which require minimal or no new financial outlay. However, they all need further work to be done to make implementation effective. The present work had to be fitted into a specific time-frame. The author is therefore very much aware of work which could have been done to cover other historical periods and to study subjects other than public finance, such as international trade, money and banking. Recommendations regarding work not done because of this reason are therefore a suggestion to extend the present study to specific areas identified but not covered.

With the above points in mind the following suggestions for further study are put forward.

a. Studies are suggested to extend the present work to for example other countries, other subjects and other forms of information resources. In this connection it would be interesting to do comparative studies of other territories with different forms of British overseas administration. The present work has explained the problems surrounding the use of official publications as a valuable information resource for the study of public finance. More work remains to be done to bring official publications to the level of use attained for other publications. As regards the
materials studied in this work, there is need for a thorough study of the structure of the colonial government in the context of bibliographic control of official publications, to provide a wider base for studies by subject or form recommended above. Thorough studies should also be conducted on specialised subject areas to facilitate in-depth understanding of their official information sources. Judging from the detailed work and author’s analysis of public finance information, it is clear that depending on the field of study selected, some topics will be so complex that they will require detailed research if they are to be fully understood and analysed. On the other hand some other topics will be amenable to simpler treatment as subjects of individual research papers.

It is further recommended that other government activities should be examined in the same way by analysis of the relevant official publications to produce an authoritative body of information not only of historical and academic value but also of general interest.

Of particular interest is the historical information applicable to contemporary research and development.

Similar studies of the structure and content of specific forms of official publications should be conducted to provide the necessary user guidance.

b. Feasibility studies should be conducted with regard to implementing recommendations that require additional financial resources such as automation of bibliographic processes and information management, for example, creation of databases and the setting up of networks for interlending and exchange of materials.
and data. There is need to develop a programme for creating a database for official publications in Kenya and in the PTA region, in the process of which a standard format for inputting data should be established and communicated to those handling such materials.

c. The enhancement of utilization of official publications will require continued studies in which the effectiveness of various measures in this work and which will be recommended by others in future will need to be evaluated both by the user and the worker in order to determine whether the recommendations are meeting the objectives.

d. The author is aware that the user survey here needs to be extended so as to make it comprehensive. It is suggested therefore that a user study be carried out to cover the total spectrum of users. To understand the subject, this spectrum of users would need to be subdivided into specific categories to be studied in detail. If this is done more substantive user study would result but this would entail a major study which obviously was outside the scope of the present work. Particularly, user studies should clarify the strategies for search and processes of evaluation that apply once the information has been retrieved, bearing in mind the differing individual human abilities and limitations. Such a study is essential for the construction of databases and for designing online searching programmes.
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Bowring, C. C. - Economic & Financial Committee, 1922
Bryne, C.S.J. - Select committee on economy, 1935
Carpenter, F. W. - Committee on African wages, 1954
Carter, M. - Kenya Land commission, 1933
Denham, E. B. - Economic & Financial Committee, 1924
Denham, E. B. - Port commission of inquiry, 1926
Denham, E. B. - Select committee on loan proposals, 1925
Dolton, W.N. - Social security committee, 1957
Fitzgerald, T. - Terms of service committee, 1931
Foster-Sutton, S. - Kenya regional boundaries commission, 1962
Gill, P. J. - Income Tax Committee, 1954
Glancy, B. - Committee on education expenditure European & Asian), 1948
Goodship, H.E. - Public works Department Committee of inquiry, 1932
Grannum, R.C. - Pensions committee, 1928
Grindle, G.E.A. - Inter-departmental Committee on Income
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Harraqin, W. — Agricultural indebtedness committee, 1936
Harraqin, W. — Liquor licensing committee, 1934
Hartwell, C. R. — Select committee on cost of living allowances for government servants, 1951
Hartwell, C. H. — Select committee on Indian education, 1949
Holm, A. — Select committee on the land and agricultural bill, 1928
Holmes, Sir M. — Commission on civil services on Kenya, Tanganyika, Uganda & Zanzibar, 1948
Inqam, J. H. — Committee on agricultural credit for Africans, 1950
Lane, H. W. — Committee on district councils' wards, 1944
Lawrence, B.E. — Teachers salaries commission, 1961
McGillvray, Sir Donald — Committee on the organization of agriculture, 1960
Marchant, W. S. — Committee on graduated African taxation, 1950
Mayne, Mosley — Commission of inquiry into Public Works Department, 1948
Menner, S.S. — Economy commission, 1962
Moyne, Lord — Financial commission on certain questions in Kenya, 1932
Mundy, J. C. — War bonus committee, 1944
Ormsby-Gore, W. — East African commission, 1925
Pim, Alan. — Commission appointed to enquire into and report on the financial position and system of
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Plewman, R. P. - Taxation enquiry committee, 1948
Raisman, J. - East African economic and fiscal commission, 1961
Rankine, J. D. - Planning Committee, 1950
Rennie, G. M. - Development Committee, 1946
Rushton, H. H. - Currency committee, 1921
Rushton, H.H. - Alternative revenue proposals, 1933
Rushton, H.H. - Expenditure advisory committee, 1933
Lord Sinclair of Cleeve - Committee of enquiry into the financial structure of the Colonial Development Corporation, 1959

Sykes, H.L. - Roads traffic committee, 1925
Sandford, G.R. - Economic development committee, 1935
Tress, R.C. - Kenya fiscal commission, 1963
Vasey, E. A. - Cost of living commission, 1950
Wade, A.de V. - Select committee ... on Native Betterment Fund, 1933
Wadley, W.J.D. - Committee on European and Asian education expenditure, 1952
Watson, A.W. - Committee on pensions to widows and orphans of officers in the colonial service and on the colonial provident funds, 1936
Webb, A.H. - Committee ... (on) allegations of abuse and hardships in the collection of
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Williams, P. E. - Technical Institute committee, 1949

Young, Sir

E Hilton - Commission on closer union of the
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APPENDIX 3 DOCUMENT ANALYSIS WORKSHEET

This worksheet was used to guide the recording and analysis of the publications searched and found in the collections of official publications.

1  Location

2  Full bibliographic description

3  Subject scope

4  Purpose

5  Method of data collection, processing and analysis

6  Results: content

7  Conclusions

8  Recommendations

9  Structure of the document:
   Style
   coverage
   presentation
   classification
10 Character of the information:

quality
relevance
potential

11 Indexing terms
Only one location is indicated for each item selected for the analytical bibliography in chapter 8. The location codes represent the following institutional collections:

- **BL** - British Library Official Publications and Social Science Library
- **FCO** - Foreign and Commonwealth Office
- **ICS** - Institute of Commonwealth Studies, University of London
- **PRO** - Public Record Office
- **RCS** - Royal Commonwealth Society
- **RH** - Rhodes House Library, University of Oxford
- **SH** - Senate House University of London Library
- **SOAS** - School of Oriental and African Studies, University of London

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QUESTIONNAIRE A

The purpose of this questionnaire is to inquire into the current usage and the research potential of Kenya official publications and records (KOPR) produced during the period 1985-1963.

For the purposes of the current study, official publications are defined as informational matter which is published as an individual document at Government expense or as required by the law of the land. For Kenya in the said period, relevant publications were published both in Kenya and in Britain and concerned the affairs of Kenya in particular and of the East African High Commission and its predecessors in general. Similarly official records are defined as unpublished informational matter which is non-current, has enduring value and is produced by government agencies or departments under the powers conferred to them. Records may also be produced by persons in their capacity as government officers, agents or employees.

Your response will be of use in guiding future researchers in identifying relevant Kenya official publications to satisfy their specific needs.

Please distinguish publications with (P) and records with (R) depending on which one your response relates to.

Name of Institution: .................................................................

Foundation date: .................................................................

Address .................................................................

Telephone No: .................................................................

Parent Organisation: .................................................................

Address: .................................................................

Respondent's Title: .................................................................
1. Does your institution have in stock official publications and records on Kenya covering the period 1895-1963?

   (P) Yes ................ No ............... 
   (R) Yes ................ No ............... 

2. If so, give the approximate number of the holdings of titles and volumes.

   (P) Titles .................. Volumes ............... 
   (R) Titles .................. Volumes ............... 

3. Express these numbers as proportions of total holdings of official publications and records.

   (P) ..............%  
   (R) ..............%  

4. Are the above figures (for questions 2 and 3) factual? ...................... or estimated? ..............

5. If you are unable to answer questions 2 and 3 above, indicate reasons: .............................................

6. What is the date of the earliest and the latest Kenya official publication or record you have in stock?

   (P) Earliest ............... Latest ............... 
   (R) Earliest ............... Latest ............... 

7. Check (thus ✓) against the different types of KOPR to be found in your collection:

   Legislative  
   Debates Bills ...............  
   Bills ...............  
   Acts ...............  
   Sessional paper ...............  
   Other (specify) ...............  

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Non-Parliamentary
Statutory Instruments ............................................................
Official Gazette ...........................................................................
Reports of working parties ..........................................................
Financial regulations .................................................................
Financial estimates .....................................................................
Economic returns ....................................................................... 
Economic survey reports ............................................................
Statistical reports ....................................................................... 
Colonial reports .........................................................................
Research reports ......................................................................... 
Correspondence .......................................................................... 
Minutes of proceedings .............................................................
Confidential prints ....................................................................... 
Letters patents .............................................................................
Royal instructions .........................................................................
Personal papers .............................................................................
Other (specify) ..............................................................................

8. Check (thus ☑) against the type of access your institution allows for all or only a proportion of KOPR

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9. If only some are on open access, indicate the major types (e.g. annual reports, statistical publications, etc) on open access:

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10. Do you lend KOPR to individuals?

Yes ......................................................... No ..............................................
12. How long does it take an inquirer to obtain material not on open access?

- Less than ½ hour
- ½ hour - 1 hour
- 1 hour - 1 day
- more than 1 day

13. Who are your major clientele? Please give ranks 1-7 to the categories listed below giving rank 1 to the category that uses the collection most heavily.

- University teaching staff
- School teachers
- Undergraduates
- Other researchers (Independent)
- Government officers
- Journalists
- Businessmen
- Other (specify)

14. Specify the disciplines of fields of specialisation (e.g. economics, library science, etc.) most heavily represented in the categories of your users.

15. Indicate (thus —) whether or not your collection of official publications and records is organised separately or integrated with other types of materials in your holdings.

- separated
- integrated

16. Does your institution provide internal bibliographic control of official publications and records?

- Yes
- No
17. If your answer is Yes, check (thus ✓) against those bibliographical aids below that are applicable to KOPR in your collection.

Subject index ......................................................
Geographical index ..............................................
Author catalogues ............................................... 
Title catalogues .................................................
Printed guides ....................................................
Bibliographical list - subject ....................................
country ................................................................
regional ................................................................
Other (specify) ...................................................

18. Give details of alternative access channels not internally created that you also provide? (e.g. general bibliographies, publishers' catalogues, etc)

..............................................................................
..............................................................................
..............................................................................
..............................................................................

19. How many inquiries do you handle with regards to information in or about KOPR?

............. per day, week, month or year

20. Are the above figures:

Factual? ............... or estimated? .................

21. Which type of official information is demanded most frequently from your collection? Rank degree of demand of the following types on an A-C scale, A denoting highest demand and C denoting least demand.

Public finance ....................................................
Economic development ........................................
Economic history ..............................................
Business and commerce ...................................
Statistics ........................................................
Legislations .....................................................
Politics and government ..................................
Histories ........................................................
Biographies ....................................................
Other (specify) ...............................................
22. What in your opinion are the major difficulties encountered by your clientele who seek information from KOPR?
   a. 
   b. 
   c. 

23. Are these difficulties typical of other official publications and records? Yes ..... No ..... 

24. Does your collection of KOPR have special inherent characteristics that enhance or hinder their use? 
   Yes ..... No ..... 

25. If they do, please specify. 
   ........................................................................................................... 
   ........................................................................................................... 
   ........................................................................................................... 

26. Based on your institution's experiences how would you judge the quality, relevance and research potential of KOPR 1895-1963 with regards to the study of public finance. 
   Quality: ................................................................. 
   ........................................................................................................... 
   Relevance: ................................................................. 
   ........................................................................................................... 
   Research potential ................................................................. 
   ........................................................................................................... 

27. Indicate designations and qualifications of the three most senior members of staff responsible for your institution's collection of official publications and records. 

   Designation       Qualifications 
   a. 
   b. 
   c. 

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28. Do they have other duties not directly related to the collection of official publications and records?

Yes ............ No ............

29. If so, specify the other duties indicating the proportion of time devoted to them.

<table>
<thead>
<tr>
<th>Duty</th>
<th>Proportion of time (e.g. 1/2 day, hr, etc.)</th>
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</thead>
<tbody>
<tr>
<td>a.</td>
<td></td>
</tr>
<tr>
<td>b.</td>
<td></td>
</tr>
<tr>
<td>c.</td>
<td></td>
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</tbody>
</table>

30. What major document recall and retrieval problems are faced in course of serving own clientele?

| a.   |                                          |
| b.   |                                          |
| c.   |                                          |

31. What steps has your institution taken to solve the problems enumerated above?

| a.   |                                          |
| b.   |                                          |
| c.   |                                          |
The purpose of this questionnaire is to inquire into the current usage and the research potential of Kenya official publications and records (KOPR) produced during the period 1895-1963.

For the purposes of the current study, official publications are defined as informational matter which is published as an individual document at Government expense or as required by the law of the land. For Kenya in the said period, relevant publications were published both in Kenya and in Britain and concerned the affairs of Kenya in particular and of the East African High Commission and its predecessors in general. Similarly official records are defined as unpublished informational matter which is non-current, has enduring value and is produced by government agencies or departments under the powers conferred to them. Records may also be produced by persons in their capacity as government officers, agents or employees.

Your response will be of use in guiding future researchers in identifying relevant Kenya official publications to satisfy their specific needs.

Please distinguish publications with (P) and records with (R) depending on which one your response relates to.

Respondent's Title: ..............................................................
Address: ...........................................................
Telephone No. ...........................................................
Profession: ...........................................................
Subject(s) of specialization: .................................

1. Have you at any time during the course of your work consulted KOPR? Yes ............. No ..............

2. If you have, state the dates ..............................................
and approximate number of times ......................... times.
3. If you have not, indicate reasons why you have not consulted them then send back the questionnaire

.................................................................

.................................................................

4. Have you consulted KOPR in the last 12 months?
Yes ..... No. ..... 

5. If you have indicate the number of times you have consulted them. .......... times.

6. Check (thus - ) against the different types of official sources that you have consulted at one time or another.

**Parliamentary**

<table>
<thead>
<tr>
<th>Debates</th>
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<tr>
<td>Bills</td>
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<tr>
<td>Acts</td>
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<tr>
<td>Sessional papers</td>
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<tr>
<td>Other (specify)</td>
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</table>

**Non-parliamentary**

<table>
<thead>
<tr>
<th>Statutory Instruments</th>
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<tbody>
<tr>
<td>Official Gazette</td>
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<tr>
<td>Reports of working parties</td>
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<tr>
<td>Financial regulations</td>
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<tr>
<td>Economic Survey reports</td>
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<td>Statistical reports</td>
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<td>Research reports</td>
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<td>Correspondence</td>
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<tr>
<td>Minutes of proceedings</td>
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<td>Confidential prints</td>
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<td>Colonial reports</td>
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<td>Letters patents</td>
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<td>Royal instructions</td>
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<td>Financial estimates</td>
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<td>Economic returns</td>
<td></td>
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<tr>
<td>Personal papers</td>
<td></td>
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<tr>
<td>Other (specify)</td>
<td></td>
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</table>
7. When was your last search carried out?
   Date .................................................................

8. What was your subject of inquiry then?
   ................................................................................

9. How did you intend to use the official information obtained from KOPR?
   ................................................................................

10. Did you find the information obtained from KOPR relevant to your inquiry? Yes ....... No ..... 

11. If your answer is No, give reasons why the information found in KOPR was irrelevant to your enquiry.
   ................................................................................

12. Did you consult alternative source(s) of information when your search in KOPR failed? Yes ..... No. ....

13. Did you succeed in your alternative search? Yes. ... No. ...

14. Give 4 alternative information source(s) searched.
   1. .................................................................
   2. .................................................................
   3. .................................................................
   4. .................................................................

15. Name 4 institutions (libraries, archives, documentation centres, etc.) that you contacted to gain access to KOPR.
   1. .................................................................
   2. .................................................................
   3. .................................................................
   4. .................................................................

16. What was the longest and the shortest time in terms of hours, days, weeks or months that it took you to obtain the required information?
   i. longest ...................... hours, days, weeks, 
      Name institutional source ......................
   ii. shortest ...................... hours, days, weeks, months
      Name institutional source ......................
17. Check (thus ☐) to indicate below the types of problems you may have encountered during your search, posed by the institution's terms and conditions and/or by the nature of the materials consulted.

- Not open to public ..................................................
- Interlending only ..................................................
- Apply through your library ..................................................
- Give (e.g. 24 hr) notice for material to be obtained from:
  - a depository or closed stacks ..................................................
  - Not to be photocopied ..................................................
  - For reference only ..................................................
  - Short loans only ..................................................
  - Material uncatalogued ..................................................
  - Lack of subject bibliographies ..................................................
  - Lack of indexes ..................................................
  - Other (specify) ..................................................

18. What would you consider the best solutions to the problems encountered during your search?

- ..................................................................................
- ..................................................................................

19. Check (thus ☐) against the information aids or guides listed below that may have directed you to KOPR

- Citations in journals ..................................................
- References and bibliographies and monographs ..................
- General bibliographies separately published ..................
- Subject bibliographies separately published ..................
- Reading lists ..................................................
- Library catalogues ..................................................
- Personal communication ..................................................
- Other (specify) ..................................................
20. Do you feel that existing aids or guides give you the kind of information that enables you to obtain and exploit KOPR fully in the shortest time possible?

Yes ........... No. ..............

21. If your answer is No, in which ways can these aids and guides be improved? Tick below.

More comprehensive in coverage ..............................................................
Updated ...............................................................................................................
With more detailed bibliographic
description ..............................................................
With annotations ...............................................................................................
With evaluative statements ..............................................................................
Abstracted .........................................................................................................

22. Do you feel that librarians/custodians of KOPR can give more help to inquirers such as yourself?

Yes .............. No. ..............

23. If yes, what help would you expect them to give?
............................................................................................................................
............................................................................................................................
............................................................................................................................

24. If No, give your reasons
............................................................................................................................
............................................................................................................................
............................................................................................................................

25. What inherent characteristics do you consider KOPR as a category of information sources to have?

26. State below how you would judge the quality, relevance and research potential of KOPR 1895-1963 with regards to your special area of subject interest.

Quality: ..............................................................................................................
............................................................................................................................
Relevance: ...........................................................................................................
............................................................................................................................
Research potential: ............................................................................................
............................................................................................................................
............................................................................................................................
............................................................................................................................
............................................................................................................................

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