

Mr. Pillsbury

EAST AFR. PROT  
No. 21461

21461  
Recd  
16 JUN 06

No. 257.  
1906  
Last previous Paper.

(Subject)

Estimates - Arrangement & Classification of

were reprinted in form originally submitted in receipt of Co. despatch 154. Think best course now to adopt is to adhere to printed form in monthly accounts, but to effect necessary reclassifications in annual accounts. Awaiting sanction for proposal.

(Minutes.)

Mr. Ellis

Please see on 21463 for explanation of the delay - copy of para. 10 of despatch of 30 March or 9/58 annexed.

The Estimates for 1907-8 will be received before the Annual Account for 1906-7 is made up, and for purposes of comparison I think it will be well for the 1906-7 Revenue & Expenditure to be re-classified in these Estimates.

Agree  
All Treasury  
with account  
in this form

If this is done, it will no doubt be more convenient for the local Treasury to make out the Annual Account under the new classification also - but it will be rather awkward to check it against the original 1906-7 Estimates.

? Approve subject to A.P. forward  
L.H.D. 14/7  
17/7  
18/7

Last subsequent Paper  
21463

2/2/06

With regard to the questions as to the arrangement and classification of the Estimates raised by the Treasurer in his memorandum of the 20th December, I would observe as follows:-

- (1) I concur in Mr. Bowring's proposal not to classify the Revenue under the several Provinces, with the exception of the receipts from Hut Tax.
- (2) I consider that the contributions payable by the Uganda Protectorate should appear as minus entries in the expenditure schedule. But the payments by the Railway Department should appear as Revenue if it is decided to continue them, but I think it deserves to be considered whether they should not cease, and the cost of policing the Railway be regarded as a normal charge on Protectorate funds. I shall be glad to receive a report from Mr. Currie and Mr. Bowring on this point.
- (3) I approve the insertion of £500 in respect of revenue from interest on the Crown Agents balances.
- (4) Royalties from timber and forest produce which are or should be, a permanent source of revenue should be included with rents, but mining royalties are in the nature of gradual sales and should be classified accordingly.
- (5) The proceeds of the sale of Agricultural produce are correctly shown as revenue.
- (6) I concur in the proposal to show separately the receipts from forests, and, as I have observed above, the royalties may be treated as rents.
- (7) It will be best to conform to the Financial

Instructions

Instructions by making pensionable appointments with an asterisk.

(8) I agree that in the circumstances noted it is not necessary to indicate the cases in which officers are provided with official residences.

(9) I concur in the proposal to distribute the Transport expenditure among the several departments and also

(10) to the inclusion of "Rents" under "Public Works Recurrent".

(11) The question of an incremental scale for the subordinate staff should be submitted for my consideration before the Estimates for 1907-8 are framed.

(12) You have since received the details of the sanctioned scheme for the Survey and Land Department and included them in the revised Estimates.

(13) I agree that the Assistant Deputy Commissioner's salary should appear under the Province of which he is a Sub-Commissioner.

(14) I think that in future the expenditure on printing and the official Gazette should be shown as a separate head

(15), (16), (17), & (18) I concur with Mr. Bowring's views on these points except that "Printing & Stationery" should appear as before under the same head as the "Gazette".

2146T

Commissioner's Office,

REC 16 JUN 06

Nairobi,

May 14th 1906.

312

EAST AFRICA PROTECTORATE.

No. 251.

My Lord,

With reference to paragraph 10 of Your Lordship's despatch No. 173 of March 30th, dealing with the arrangement and classification of the Estimates, I have the honour to report that they were reprinted in the form originally submitted on the receipt of Your Lordship's despatch No. 164 of March 26th containing the directions to reprint them.

2. In view of the impossibility of again reprinting them, I have come to the conclusion, after consultation with the Treasurer, that the best course to adopt will be to adhere to the printed form in the monthly accounts but to effect the necessary reclassifications in the annual account.

Principal Secretary of State

for the Colonies,

Downing Street,

LONDON, E.C.

3. This will simplify the preparation and supervision of the accounts throughout the year and will also ensure uniformity in comparing the Revenue and Expenditure of the current year with that of future years, and I have the honour therefore to ask Your Lordship's sanction for its adoption.

I have the honour to be,

With the highest respect,

My Lord,

Your Lordship's most obedient,

humble servant,

*Hayes*

Comd 5000  
2461

20 July 1906

DRAFT

Sir

8 Apr Post. no 421

I have the hon.

our:

H. L. S. Co's

to each the post.

MINUTE.

of your despatch no:

Mr. Pittmanley 1897

Mr. Sills

NOV 18/97

257 of the 14<sup>th</sup> of

Mr. Antrobus

Mr. Cox

May last, and to

Mr. Lucas

inform you that I

Mr. Graham

approve of the your  
proposal that to

Sir M. O'Malley

Mr. Churchill

The Earl of Elgin

adhere to the  
printed form of

Estimates in the  
monthly account

for 1906, but to  
in the annual account  
effect of the necessary  
re-classification

acknowledged in my  
report no 173 of  
the 24th of the month  
2 I have, however,  
to point out to you  
that it will also  
be necessary for  
the rectification  
to be made in the  
statements of the  
Estimates of Revenue  
and Expend. From  
for 1906-7 which  
will be so printed  
with the Estimates  
for 1907-8, as it  
will otherwise be  
very difficult to  
make any comparison  
between the two.

Yours  
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