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REPORT OF THE
PERMANENT SECRETARY
FOR LOCAL GOVERNMENT
FOR THE YEARS
1958-1959

1960

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REPORT OF THE PERMANENT SECRETARY FOR LOCAL GOVERNMENT FOR THE YEARS 1958 AND 1959

TO: THE HON. MINISTER FOR LOCAL GOVERNMENT AND LANDS

SIR,

I have the honour to report as follows:—

THE LOCAL GOVERNMENT DEPARTMENT

At the end of 1958, the following constituted the senior staff of the Local Government Department:—

Commissioner for Local Government—Mr. J. E. Hunter.

Deputy Commissioner for Local Government—Mr. R. Tatton-Brown, O.B.E. (Acting).

Principal Local Government Financial Officer—Mr. A. Altorfer, A.I.M.T.A., A.S.A.A.

Senior Local Government Financial Officers—Mr. O. G. Wheeler, A.I.M.T.A.; Mr. S. Horsley, A.I.M.T.A.; Mr. H. C. Seely, A.I.M.T.A.; Mr. J. O. England, A.I.M.T.A.

Local Government Financial Officers—Mr. D. Groom, A.I.M.T.A.; Mr. K. W. L. Mustoe, A.I.M.T.A.; Mr. R. E. Dietrich, A.I.M.T.A.; Mr. R. W. Bowes, A.I.M.T.A.; Mr. R. Midcalf, A.I.M.T.A., A.S.A.A.; Mr. C. P. Followes, A.I.M.T.A.; Mr. M. A. Higgs, A.I.M.T.A.; Mr. K. Brierley, A.I.M.T.A.; Mr. D. Hillyard.

Local Government Officer—Mr. D. G. Eccles.

On 1st January, 1959, the Commissioner for Local Government—Mr. J. E. Hunter—went on leave pending retirement. The Colony is indebted to Mr. Hunter for the able manner in which he has fostered the growth of all types of local government in the Colony. He introduced a professional approach which has clearly been of great benefit to local authorities.

The old Local Government Department was integrated into the Ministry with effect from 1st January, 1959.

THE STANDING COMMITTEES

The Standing Committee for Local Government was constituted as follows:—

The Commissioner for Local Government (*Chairman*).

The Hon. the Attorney-General.

The Hon. N. F. Harris.

The Hon. Dr. S. G. Hassan, M.B.E.

The Hon. J. R. Maxwell, C.M.G.

The Hon. Director of Medical Services.

The Chief Engineer (General Services), Ministry of Works.

The Municipalities (Amendment and Miscellaneous Provisions) Ordinance was enacted in 1959, as Ordinance No. 37 of 1959, and one of the amendments to the principal Ordinance effected by this amending Ordinance was to remove the statutory functions of the Standing Committee for Local Government under the Municipalities Ordinance, leaving the Committee with various functions under the Public Health Ordinance only.

The Standing Committee for African District Councils was constituted as follows:—

The Deputy Commissioner for Local Government (*Chairman*).

Representatives of the Minister for Finance and the Chief Native Commissioner.

The Hon. J. N. Muimi, M.L.C.

The Hon. D. T. arap Moi, M.L.C.

Mr. Joseph Mutiso.

Mr. Nathaniel Siganga, B.A.

Mr. S. G. Ayany.

Mr. Paul Kipkorir.

The post of Deputy Commissioner for Local Government was replaced by a post of Deputy Secretary for Local Government.

OTHER COMMITTEES

The Commissioner for Local Government continued to be a member of the Road Authority, the Water Resources Authority, the Water Resources Priority Committee, the Nairobi District Preparatory Planning Authority, the Central Housing Board, the Local Government Loans Authority, the Mombasa Pipeline Board and the Crown Estates Development Committee, during 1958. In 1959 these duties were undertaken partly by the Permanent Secretary and partly by the Deputy Secretary.

Before dealing with the affairs of individual local authorities two matters of importance to local governments in general should be mentioned. In September of 1959 the first meeting of a new association, the Association of Local Government Authorities of Kenya (A.L.G.A.K.), was held. This Association has replaced the Association of Municipalities of East Africa (in so far as Kenya is concerned) and the Association of County and District Councils of Kenya. The constitution of the new Association allows of the admittance to membership of African District Councils, by resolution of the Association, though none are at present members. The formation of this new Association is welcomed as a step forward in the development of local government in Kenya. The second matter is that an Advisory Committee on Local Government was formed during 1959 and held its first meeting in June. The Committee was formed to advise the Minister for Local Government on all matters concerning local government policy and such advice may be tendered either on the initiative of the Committee or on request by the Minister. The membership of the Committee comprises persons with a wide range of experience of all types of local government.

Local Authorities

MUNICIPAL COUNCILS AND BOARDS

No change occurred in the number of municipal authorities, of which there are six, Nairobi City Council, the Municipal Councils of Eldoret, Nakuru, and Mombasa, and the Municipal Boards of Kisumu and Kitale. In November, 1958, a proclamation was signed by the Governor to declare Eldoret to be a municipality under the jurisdiction of a municipal council with effect from 1st January, 1959; the proclamation also provided for a new constitution for the municipality with an increased number of elected councillors. Mombasa became a municipality under the jurisdiction of a municipal council as from 1st October, 1959. This change was effected by the Municipalities (Amendment and Miscellaneous Provisions) Ordinance, 1959, which introduced a new constitution for the local authority including aldermen and African elected councillors for the first time. Its area was expanded to cover the full administrative district.

COUNTY, COUNTY DISTRICT COUNCILS AND SELF-ACCOUNTING TOWNSHIPS

The organization of the counties is as follows:—

(a) *Nairobi County*—

- The County Council of Nairobi.
- The Thika Urban District Council.
- The Nairobi Urban District Council.
- The Nairobi Western Rural District Council.
- The Nairobi Eastern Rural District Council.

(b) *Nakuru County*—

- The County Council of Nakuru.
- The Nakuru West Rural District Council.
- The Nakuru West Urban District Council.
- The Njoro Rural District Council.
- The Rongai Rural District Council.
- The Nakuru East Rural District Council.
- The Ravine Rural District Council.

(c) *Naivasha County*—

- The County Council of Naivasha.
- The Naivasha Rural District Council.
- The Naivasha Urban District Council.
- The Gilgil Urban and Rural District Council.
- The Ol Kalou Urban and Rural District Council.

(d) *Aberdare County*—

- The Aberdare County Council.
- The Eastern Area Rural District Council.
- The Western Area Rural District Council.
- The Nyeri Urban District Council.
- The Nanyuki Urban District Council.
- The Thomson's Falls Urban District Council.

(e) *Nyanza County*—

- The Nyanza County Council.
- The Kericho Urban District Council.
- The Nyanza South Rural District Council.
- The Nyanza North Rural District Council.

(f) *Kitale County*—

- The Kitale County Council.
- The Trans Nzoia Rural District Council.
- The Kitale Municipal Board.

(g) *Uasin Gishu County*

- The Uasin Gishu County Council.
- The Eldoret Municipal Council.
- The Kipkabus-Lessos Rural District Council.
- The Plateau-Moiben Rural District Council.
- The Soy-Turbo Rural District Council.

The only alterations in respect of the constitutions of County Councils during the period were:—

- (a) a change in the constitution of the Naivasha County Council (L.N. 145/59) under which *inter alia*, the elected councillors of the County District Councils appointed councillors on the County Council from among their membership; and
- (b) a minor adjustment of the boundaries of the Naivasha and Nakuru County Councils (L.N. 148/59).

AFRICAN DISTRICT COUNCILS

There are 26 African District Councils and they are located as follows:—

Nyanza Province—

- African District Council of Elgon Nyanza.
- African District Council of North Nyanza.
- African District Council of Central Nyanza.
- African District Council of South Nyanza.
- African District Council of Kipsigis.

Rift Valley Province—

- African District Council of Nandi.
- African District Council of Elgeyo-Marakwet.
- African District Council of Baringo.
- African District Council of Samburu.
- African District Council of West Suk.

Central Province—

- African District Council of Kiambu.
- African District Council of Fort Hall.
- African District Council of Nyeri.
- African District Council of Embu.
- African District Council of Meru.
- African District Council of Mukogodo.

Southern Province—

- African District Council of Machakos.
- African District Council of Kitui.
- African District Council of Kajiado.
- African District Council of Narok.

Coast Province—

- African District Council of Kilifi.
- African District Council of Kwale.
- African District Council of Taita-Taveta.
- African District Council of Tana River.
- African District Council of Freretown.

Northern Province—

- African District Council of Garissa (Riverine).

Local Government Services

The following is a brief resumé of some of the activities of local authorities in the provision of public services:—

ROADS

(a) Municipalities

In 1958 Nakuru constructed one and a half miles of 18-foot carriageway to a bitumen standard, laid out two large car parks and 4,500 square yards of pavement. In 1959 the only new road constructed to a first-class bitumen standard was the extension of Court Road from Blackett Row to Princess Margaret Way. In both years in addition normal maintenance was carried out on the earth roads and resealing coats were applied to many roads.

In Kisumu in 1958 the bituminization of some six and a half miles of roads was completed and work on the central square, where new carriageways, parking areas and concrete drains and pavements are being laid out, proceeded satisfactorily, this work being completed in 1959. In 1959 short stretches of Bagges Hill, Mumias Road and Churchill Drive were made up to a bitumen standard. In both years a considerable amount of maintenance and resealing were carried out. In 1959 in Kitale, Bentley Avenue, Bazaar Road and part of Hospital Road were constructed to a bitumen standard, the County Council carrying out the work in Bentley Avenue and meeting part of the cost. The Eldoret Council's work in 1958 included the bituminization of 5,000 yards of road, the widening of 900 yards, and resealing and regrading. In 1959 this work was continued, another 4,000 yards of road being bituminized, 1,100 yards widened and resealing and regrading continued. Mombasa completed three and a half miles of new and reconstructed roads in 1958 and a further 1.8 miles in 1959. Among the roads reconstructed was Ziwani Road, which is the first road in the municipality to be laid on a soil-cement stabilized base. Nairobi City Council spent £488,000 on road making and maintenance in 1958, £386,000 in 1959, some 36 miles of road being resurfaced in 1958, 28 miles in 1959, in addition to various improvements and maintenance works. In 1958 the erection of the Council's new bituminous macadam and asphalt mixing plant was completed; this has enabled carriageway surfaces to be greatly improved and has been very favourably commented upon. In 1959 a start was made on the outline planning of the future road network of Nairobi to cope with the traffic problems of 25 years hence. A soil mechanics laboratory was set up in 1959 and it is now possible to carry out scientific site investigations of all road projects.

(b) Counties

In Nairobi County the 1958 rains were unusually heavy and for three months the Council experienced difficulty in keeping the roads open to traffic. During that year 517 miles of roads were maintained by Council, of which 103 miles were bituminized and 414 miles were gravel. 16½ miles of new roads were bituminized in 1958, and a further 29.9 miles in 1959. The bituminization was undertaken by direct labour except for the employment of a specialist contractor for the stabilization of soil. The value of the work undertaken in 1959 amounted to £140,000. Realignment and certain other improvements were completed on the Ndaragwa Road along the boundaries of a series of farms and on the gravel section leading to Ngong Township.

Portions of the Red Hill, Upper Limuru and Riara Ridge Roads were bituminized during 1959 with the aid of contributions made by frontagers and other users in addition to Road Authority grants.

At the close of 1959 the Council was considering the desirability of macadamizing the outstanding roads which are subject to the Karen Special Rate, and the Spring Valley Estate roads under the Municipalities and Township (Private Streets) Ordinance by a contractor-finance method.

The policy of extending as rapidly as practicable the mileage of bitumen roads in the County has been continued and an undertaking of special interest was the introduction of the stabilized soil method of construction. Experience indicated that such construction can be carried out at a much higher speed, although not necessarily cheaper than when using the "water-bound stone" form of construction.

Owing to the past year being mainly dry, gravel roads have tended to become rough, corrugated and dusty. Moreover the weather has limited Council's opportunities for grading and regravelling. These facts coupled with the lack of suitable materials within economic distances render the maintenance of Nairobi County roads both difficult and expensive.

In Nakuru County the Njoro Road was completed during 1958 in spite of financial difficulties. The construction of this road presented a new approach to the problem of rising traffic densities. Built at an average cost of £4,500 per mile, the road is now carrying 575 vehicles per day, an increase of 130 vehicles per day over the previous year, and no serious defects have become apparent. On the Solai Road a further one and half miles of low-cost bitumen was also completed and work was started on a full-cost bitumen surface on a mile of the Lanet/Thomson's Falls road. Various changes have been made in the administrative organization of the roads and works department to bring about the maximum efficiency and to ensure that every economy is effected.

The condition of certain roads in the County during 1958 continued to cause much concern. A number of complaints were received from the Subukia residents concerning the condition of the roads in that area. Earth roads have suffered through the excessive use of heavy transport and, despite continued representations to the Licensing Authority to consider the conditions of roads before issuing licences and to the police to deal with offenders for driving at excessive speeds and for overloading, no result has been achieved. The road barrier system which is operated during periods of wet weather has been of considerable benefit in protecting roads, but the co-operation of road users is essential and this is not always forthcoming. A number of instances have been reported of drivers who have ignored the road barriers.

During 1959 a further 2.7 miles of the Nakuru/Solai road was bituminized at a cost of £6,275 per mile. The traffic density on this road is now approximately 400 vehicles per day.

The Molo Link Road, which is 2.3 miles in length, was constructed to bitumen standard by soil stabilization under a contract at a cost of £4,900 per mile. This was the first soil stabilization experiment carried out in the Nakuru County. Details of the construction are as follows: a soil suitable for stabilization from a borrow pit beside the road was spread on the existing carriageway, mixed with 4 per cent lime, watered and rolled until compacted and then sealed by spraying with bitumen. Finally a single surface dressing of bitumen and stone chippings was laid to complete the work.

During the year betterment works were carried out on 2.9 miles of the Ol' Kalou Link Road, on the Mau Narok Centre Road, on two miles of the Subukia South Road and on 1.8 miles of the Njoro/Elburgon road.

In Naivasha County the new Ol' Bolossat Road was completed in 1958, but it remains doubtful whether the expenditure thereon will be justified owing to the limited volume of traffic which it will serve. Half-mile lengths of "bitumen standard specification" were laid on the Kinangop Road and

within Ol' Kalou Township and half a mile of "bitumen light specification" on Hall's Road. Five miles of the Lake Road were completed in 1959 by soil stabilization with cement. In the course of this construction, which was of an experimental nature, a great deal of useful knowledge in relation to working on a foundation of pulverized volcanic dust was obtained.

The Council reports that the repayment of roads bituminization loans, amounting to over £21,000 borrowed to bituminize three miles of road within the boundaries of Naivasha Rural District Council, is proving a serious embarrassment. The annual charges run currently at £1,900 and although Naivasha Rural District Council can continue to service the loan, it is doing so at the expense of other development.

In Aberdare County road maintenance and improvements continued. The road classification remained unchanged at the close of 1959 with 590 miles of trunk and county roads coming under the Council's jurisdiction. The experimental bitumen section of the Nanyuki/Thomson's Falls road was completed in 1958, as was the Morogo Bridge, and the former showed no signs of deteriorating during 1959. It is too early to judge, however, whether the Council should go ahead with more of the same type of bitumen. Over 7,000 concrete culverts, over 160,000 concrete blocks and 350 concrete slabs were manufactured for installation or sale. In addition, a considerable amount of private roads work was undertaken by the Aberdare County Council.

The Nyanza County Council, in addition to being responsible for county road construction and improvements, maintains 722 miles of roads in the County area, Central Nyanza, South Nyanza and Nandi African District Council areas, including the upkeep of the roads within the Kipsigis land unit, which is undertaken on an agency basis on behalf of the Kipsigis African District Council. There exists a joint Nyanza County Council and Kipsigis African District Council Committee which deals with road maintenance and construction problems in the two areas.

There was normal rainfall in the County during 1958, but during the latter months of 1959 this was exceptionally heavy, and most roads with inadequate surfacing and drainage suffered considerable damage.

The road labour force on roads was progressively reduced as greater use was made of machinery and mobile labour gangs to handle maintenance. The upkeep of the trunk roads from the Londiani boundary to Ahero was taken over during 1958, and trouble was later experienced on some short sections of this road due to the poor type of foundations and lack of drainage facilities provided during construction.

The use of soft rock for surfacing was resorted to where possible in preference to the poor-quality gravel and murrum formerly used for surfacing in some areas. Heavier plant capable of digging soft rock and hard gravel was acquired, but the long periods of rainfall, lack of drainage and culverts and shortage of suitable road servicing material in the southern and central areas added to the road maintenance problems of the road construction and maintenance staff.

At the close of 1959 all roads maintained by the Council were, however, in good condition in spite of the need for increased financial stringency during the period under review.

The Uasin Gishu County Council has maintained 439 miles of county roads and 21 miles of trunk roads since its inception when this Council superseded the former Uasin Gishu District Council on 15th January, 1958. The condition of some of the county roads in the south caused some anxiety towards the end of the rainy season, particularly in 1958; but despite this betterment work has progressed steadily in accordance with Council policy.

Improvements were completed on a 7.7-mile stretch of the Kipkabus/Farm 35 road, and light macadamization of the first 2.2 miles of the Eldoret/Marakwet road was also completed during the period under review, after being hampered by delays in the delivery of stone and by breakdowns in machinery.

Regravelling of county roads (10 miles in 1958 and 21 miles during 1959) was completed according to schedule, and half a mile of bitumen seal was also laid through Turbo, on the main Uganda trunk road, in response to public demand to allay the dust nuisance caused through passing traffic.

Weather conditions during 1959 caused no serious difficulties and no road closures within the county were necessary.

In Kitale County the Highways Department of Council maintained 325 miles of county roads and 64 miles of trunk roads, including 14 miles of trunk road outside the county area. Owing to heavy rains in 1958 maintenance of roads in certain parts of the county became a problem and considerable damage was caused by washaways in the Central Elgon area.

In contrast, 1959 was notable for light rainfall during the normal rainy season. The Council was thus faced with the problems caused by wear and tear on roads during protracted dry periods and the difficulties of obtaining suitable materials for road maintenance became pronounced.

By agreement with the Kitale Municipal Board the County Council undertook the maintenance of all main roads leading into and through Kitale. The new link connecting Croft's Bridge with Field's Road, amounting to five miles of construction, was completed, as was the Kabusia Bridge on the Broderick Falls Road in the Elgon Nyanza area.

The bituminization of the Endebess Road (10½ miles) was completed but for minor drainage works, and it was estimated that the cost of this scheme worked out at approximately £5,500 per mile.

The reconstruction and bituminization of the Hoey's Bridge road section lying between the Kitale Club and the municipal boundary was also completed.

On the Elgon Club/Hemsted's Bridge road the Council commenced work on the new Thomson's Bridge, having completed the construction of the Kuywa Bridge in Elgon Nyanza.

With the completion of the Endebess Road the Council was faced, at the close of 1959, with the problem of finding the necessary finance for road projects to enable them to retain the services of their bituminization unit.

The cost of maintaining the spur roads on Mount Elgon continued to cause Council some anxiety and the Road Authority agreed that the only satisfactory solution to their maintenance was by stoning them, and it was agreed that this could be financed from regravelling grants.

WATER SUPPLIES

(a) Municipalities

The report from the Nakuru Municipal Council's consulting engineers on additional water supplies, referred to in the report for 1957, was received during 1958. Following on from that report a diesel engine and pump set was installed at the intake of the Melawa River supply because the hydrostats are badly worn and a tender was accepted for the supply and installation of a turbine and pump to replace the hydrostats; the drilling of a new 10 in.

borehole was nearing completion at the end of 1959 and negotiations were proceeding for the purchase of three acres of land in the Lanet area for a scheme designed to obtain an additional two cusecs of water from the Mereroni River for about eight and a half months of the year to supplement the borehole supply during the drier months. Two gauging weirs were installed on the upper reaches of the Mereroni and Upper Gilgil Rivers to measure the flows in connexion with a dam proposed for the future. One and a half miles of water mains were laid in 1958 to extend the reticulation system to serve the tenant-purchase housing scheme for Somali families and the No. 5 African housing scheme. In 1959 the reticulation was extended to serve the new housing areas in Bondeni and 2,200 ft. of 3 in. main was replaced by 4 in. pipe to meet the increasing demand. During 1958 the number of water connexions rose from 1,902 to 2,072 and in 1959 to 2,222. Demand, which had risen by almost 22 per cent in 1957, rose by less than 5 per cent in 1958 to a total of 289 million gallons, and by 14 per cent in 1959 to 332 million gallons.

In Kisumu no major water works were undertaken in the two years, both the gravity supply from the Kibos River and the pumped supply from Lake Victoria operating satisfactorily, but a number of replacement and new water mains were laid to improve the distribution system. Total supply was about 310 million gallons in 1958 and 304 million gallons in 1959; the total meter connexions being 1,739 at the end of 1958 and 1,864 at the end of 1959.

The Eldoret Municipal Council's consulting engineers were requested in 1958 to prepare detailed designs and contract drawings for a new water supply from the Sosiani River, including new treatment works and pipelines. Early in 1959 the Council approved a simple river intake scheme, but this was later modified to include a concrete dam (which had been proposed earlier) to be constructed in two stages and having a spillway capable of taking a maximum flood flow of 20,000 cusecs; the total cost of the scheme is estimated at £425,000. In 1958 the total number of water connexions rose from 990 to 1,053 and in 1959 to 1,110. The total supplied was 140 million gallons in 1958 and 149 million gallons in 1959. In April, 1959, a full-time waterworks superintendent was appointed, resulting in a very considerable improvement in the administration of the water supply undertaking.

The Mombasa water supply is a Government undertaking, as is that at Kitale. Both supplies were offered to the municipalities in 1958, but the offers were not accepted. The offer so far as Mombasa was concerned was confined to the distribution system as the bulk supply from Mzima Springs is owned and operated by the Mombasa Pipeline Board.

In the City of Nairobi average daily water consumption per head of population was 35.8 gallons at the end of 1958, compared with 33.6 gallons in 1957; in 1959 the figure rose to 37.8. In 1958 the maximum daily supply of water approached 9 million gallons, in 1959 10 million gallons. It may be of interest to note the sources of supply in 1959. Sasamua reservoir has been supplying on average about 4 million gallons a day, Ruiru reservoir 4½ million gallons, the Kikuyu reservoir about 1 million gallons, the Nairobi reservoir remaining closed except for routine maintenance. The construction of the new 24 in. pipeline from Sasamua to Ruiru was completed in December, 1959. In 1958 two metered connexions were installed on the 9 in. Kikuyu pipeline to enable the African District Council of Kiambu to supply water to new villages. Nearly 2,000 new connexions were made in Nairobi in 1958, 1,600 in 1959, bringing the total installations to over 17,000. The quality of water delivered to the City has been maintained at a high standard and the colour is consistently below five Hazen units.

(b) Counties

A number of Government urban water supplies were offered to county councils in 1958 but no agreement to take them over had been reached by the end of 1959.

The Nairobi County Council was preoccupied during 1958 with the prospect of becoming water undertakers, which function was assumed in parts of the peri-urban area during 1959.

In Thika difficulties arose during 1958 owing to the collapse of a section of the rising main from the pump-house on the Thika River to the reservoir in Section IX and a considerable length of main had to be replaced.

A £20,000 scheme was completed during the past year to bring water from the City boundary to the Ruaraka area and consultant engineers are now considering the problems of developing a new water supply from Ruiru.

During the past year the £30,000 Embakasi water supply, providing 80,000 gallons per day, was also completed, and work was put in hand to extend a water supply to the new Kariobangi Estate.

At Athi River a weir for impounding 10 million gallons was built across the river and a treatment plant is in course of construction.

Peri-urban supplies were gradually improved: the supply from the City as far as Mirema Estate having now reached the two breweries at Ruaraka, which formerly drew most of the underground water, but Ruaraka itself has not so far been served.

For the outlying parts of the county the Medical Officer of Health aimed at the—

- (i) improvement of estate supplies bacteriologically and chemically, as well as those for trading centres and other population centres;
- (ii) provision of adequate supplies of reasonably wholesome water at estate labour camps;
- (iii) eradication in as many places as possible of schistosomiasis.

Naivasha County Council reports that the Naivasha water supply will be inadequate in the event of the introduction of a sewerage system. A scheme to improve this supply and introduce a sewerage scheme for Naivasha and Gilgil Townships was investigated during the past year and the preliminary report of the Council's consultants is awaited.

At Rumuruti in the Aberdare County the loss on the operation of the water supply in 1958 proved greater than anticipated due to consumption falling off. It was therefore found necessary to increase the water fees.

Arising from the controversy regarding the maintenance of a minimum flow of $42\frac{1}{2}$ cusecs at Archer's Post, a team was appointed to carry out investigations within the county in continuation of the Uaso Nyiro investigation scheme, which had been abandoned during the period of the Emergency.

A development plan was approved for Ol' Joro Orok and some survey work completed, but it was evident that no active development would take place until the survey of the water supply has been completed.

The Council discussed with officers of the Ministry and the Chief Hydraulic Engineer, Ministry of Works, proposals for the taking over by the County Council of the Nanyuki, Nyeri, Kiganjo and Thomson's Falls water supplies, but no decision has yet been taken. The County Council has, however,

authorized the Clerk to negotiate with consulting engineers for a valuation and report on all the water undertakings concerned if negotiations reach a stage with Government where such a report is deemed desirable.

In the Uasin Gishu County, in an attempt to accelerate the provision of a water supply for Turbo, the County Council applied for a Government loan to finance the necessary installations and the Eldoret Municipal Council undertook to carry out the works.

SEWERAGE AND DRAINAGE

(a) Municipalities

In Kisumu work began in September, 1958, on the first phase of the main drainage scheme and this was nearing completion at the end of 1959. Expenditure of £100,000 is envisaged for the period ending in June, 1960, and it is expected that, as sewer connexions are made, this should result in the abatement of several serious nuisances. The night-soil disposal service was mechanized in 1958 and worked satisfactorily in 1959, some 1,350 buckets being attended to nightly.

Work on the Kitale sewerage scheme proceeded satisfactorily, both contracts were completed in 1959 ahead of schedule, and in June of that year the works came into operation and the first connexions were made. The public response to the notices to connect has been most satisfactory, the whole of the African housing estates have been connected and the resulting sanitary improvement has been remarkable. A great deal of trouble has been, and is being, experienced due to blockages, but that perhaps is to be expected in the early stages. The disposal works have operated most satisfactorily. By-laws were passed in 1958 to prescribe the sewerage charges to be levied.

In Nairobi in each of the years under review about 12 miles of sewers were laid and a number of foul sewerage schemes completed. 456 new connexions were made in 1958, 715 in 1959. The sewage disposal works were overloaded and the position is expected to get worse until the first stage of the boundary disposal works is completed in about October, 1960.

In Nakuru the sewage treatment plant worked satisfactorily in 1958 and 1959. In 1958 the laying of a new sewer to serve 29 plots in Section LVIII which, as noted in the last report, was commenced in December, 1957, was completed in 1958, when other extensions were made in the industrial area and in Delamere Avenue. The number of stoppages in the public sewers due to misuse was still too high; methods of dealing with this problem were tried out with some success. It was decided in 1959 to search for a suitable site for experimenting with the simpler and cheaper method of sewage treatment by lagoons. The night-soil service is dwindling and is now operated by two ox-drawn carts.

Eldoret Municipal Council's consulting engineers had prepared the designs for the first stage of the main drainage scheme at the of the period under review and it is expected that the scheme will be put out to tender shortly.

In Mombasa in 1958 the third phase of the stormwater drainage scheme was satisfactorily completed and the main streets, previously subject at times to heavy flooding, are now free of this trouble; additional stormwater drains were put in in 1959. In connexion with the island sewerage scheme a number of 40-ft. deep trial pits were dug in 1958 on the route of the proposed trunk sewer so as to obtain information on the soil strata to be encountered. In October, 1959, preliminary work commenced at the treatment works and the digging of tunnel access shafts and sewer laying were commenced in the following month.

(b) Counties

In Thika, within the Nairobi County, the work on laying sewers and the construction of a sewage treatment plant was completed during 1958. Apart from a few minor mechanical troubles at the disposal works the scheme has operated satisfactorily since completion and the bucket service station has since been closed down owing to the reduced call on these services in view of the number of connexions made to water-borne sanitation.

The Athi River sewage disposal plan has been superseded by the introduction of the "lagooning" system at a greatly reduced cost.

The first phase of the Ruiru sewerage scheme to serve 75 plots is now in hand and another such scheme to serve eight plots adjacent to Limuru Railway Station has now been agreed upon.

In Thomson's Falls the main drainage scheme came into full operation early in 1958 and some difficulties which have since been overcome were at first encountered in connexion with the working of the technical plant and the discharge of effluent. The Government agreed during the past year to make a grant of £5,000 towards the roads and drains in the Thomson's Falls African location subject to certain undertakings by the Council; thereby a perennial problem comes within sight of resolution.

The Nyanza County Council's consultant engineer completed an outline sewerage scheme for the main built-up area of Kericho. The scheme was estimated to cost nearly £70,000 and by the end of the year it had been submitted for approval.

In Sotik Township a sewerage disposal scheme costing £5,000 was completed. This scheme connects 30 plots and is operating satisfactorily.

In 1958 in Nakuru County work was started on the sewage treatment works at Molo, whilst in Ravine Township, due to the improvements which had been carried out to the sanitation of premises, it had been possible to discontinue the night-soil collection services. Improvements have also been carried out to the drainage of the shops at Londiani.

PUBLIC HEALTH

(a) Municipalities

In Nakuru rainfall in 1958 was 46.6 in.; 35 in. in 1959. In neither year was there any dust nuisance from the lake. There were no serious outbreaks of infectious diseases, but the high number of deaths from prematurity and in the first year of life gives cause for great concern. In the first half of 1959 the town experienced a considerable infestation of culicine mosquitoes from Lake Nakuru. Six mosquito-catching stations are maintained and all the mosquitoes caught were identified as culicines. Several thousand tilapia fish were put into the lake in 1959; it is hoped that they will multiply and reduce mosquito breeding. The general standard of food premises improved in the period under review and is quite satisfactory.

In Kisumu the general health of the population was satisfactory, cases of the principal diseases notified in 1958 being poliomyelitis 4, smallpox 1, tuberculosis 15 and typhoid 6; in 1959 cerebro-spinal fever 1, tuberculosis 4, typhoid 2. In the latter year 14 cases of malaria were also notified; larvicidal control continued but was made more difficult due to the development of rice fields near the municipal boundary. A great deal of trouble was caused by bed bugs; the usual applications of D.D.T., B.H.C. or Dieldrin were found to be ineffective since the strain of bugs in the area seemed to have developed

a degree of immunity to the chlorinated hydrocarbon insecticides. After experiments it was found that Diazinon was effective in treating such infestations, though it has the disadvantages of a short residual effect of four to six weeks and toxicity to humans, necessitating special care.

The population of Kitale is estimated at about 10,000. Cases of the principal diseases notified in the period under review was cerebro-spinal fever nil 1958, 3 1959; smallpox 3 1958, 3 1959; tuberculosis 3 1958 (pulmonary), 4 1959 (other forms); dysentery 28 1958, 9 1959; pneumonia 21 1958, 20 1959. It may be that the improvement in the dysentery figures is due to the installation of the sewerage scheme, though it is naturally too early yet to be able to state this with any certainty. Great improvement in the general sanitary conditions of the hospitals has resulted from connecting these premises to the sewers; at the European Hospital the new X-ray wing was completed and equipped and is operating satisfactorily. Work on a much-needed new mortuary was proceeding well at the end of 1959.

In Eldoret a number of anti-plague and anti-malaria measures were carried out and figures of the principal diseases notified in 1959 were: leprosy 1, smallpox 5, typhoid 13, tuberculosis 7, dysentery 27 and pneumonia 31. Bad sanitation is responsible for the high typhoid and dysentery figures.

In 1958 Nairobi City Council took over from the Government responsibility for dispensing treatment and four health centres were opened. The average monthly attendance at each of these health centres in 1959 was 21,000. The health centres cater for the sick, but towards the end of 1959 it was possible to start a little preventive work at them. A chest clinic was completed in the middle of 1958. This clinic, sponsored jointly with the World Health Organization, the United Nations International Children's Emergency Fund, the City Council and the Government, undertook a survey of the incidence of tuberculosis in the City. A 10 per cent random sample was taken of Africans living in the City and they were X-rayed and skin tested. The tuberculosis rate found, 1.14 per thousand, was much lower than had been expected and this reflects great credit on the efforts which have been made in Nairobi since 1956 to control tuberculosis. Progress in improving the public's health during the period under review was well maintained. In 1958 new Food Shops and Stores By-laws were enacted to assist in regulating the handling of food.

The year 1958 in Mombasa set a new low record for notifications of malaria, 447 cases against 565 in 1957. In 1959 the total number of malaria cases notified was 880. 1959 was a year of about average rainfall, 46.5 in., but particularly heavy rain fell during April, causing flooding and facilitating the breeding of mosquitos. Daraprim was issued free and this is probably the reason why a really serious outbreak of malaria was prevented. The tuberculosis figures for 1958, 448 as against 361 in 1957, were a new high record and the cause for serious concern; in 1959 the figure fell to 365. In 1959 18 cases of poliomyelitis were diagnosed and 26 cases of infective hepatitis. The population of the Municipality was estimated at 152,000 in the middle of 1959 and at 180,000 towards the end of the year, the increase being due to an extension of the municipal boundaries. In 1958 the new mainland dispensary at Kisauni was erected, making a total of three mainland dispensaries; the maternity and child welfare services provided there proved immediately popular.

(b) Counties

The year 1958 saw a steady expansion of dispensary services in Nairobi County, and 1959 was devoted mainly to the consolidation of the existing preventive and personal health services. The County Health Department assumed additional responsibilities, including the implementation of the Milk and Dairies Rules.

During the period under review standards were approved for estate shops and petrol stations. The health sub-centre at Makuyu was completed and the large number of attendances soon confirmed the long-felt need for this service.

There was considerable expansion of the work of health centres and sub-centres during this period, as the following figures clearly demonstrate: 16 cases of poliomyelitis were reported during 1958 and 23 cases in 1959. Thirteen of the cases notified during 1959 were isolated; the remaining ten cases were reported during the month of December. Inoculations with the Salk vaccine were continued, special attention being paid to schools.

A total of 3,000 inoculations during 1959 was, however, disappointing.

Sixty-three cases of alastrim (smallpox) were notified in 1958, but this figure declined to 15 in 1959.

These figures compare favourably with the 149 cases notified during 1957. The disease was very mild. The total number of smallpox vaccinations during the 1958/59 period was 69,076.

1959 was the fourth year of the County Council's mass T.A.B. inoculation campaign against typhoid. The total number of cases notified during the past three years shows a steady reduction:—

| 1957 | 1958 | 1959 |
|------|------|------|
| 107 | 80 | 15 |

The control of tuberculosis still remained one of the Council's most serious public health problems. 233 cases were notified during 1958, and this figure rose to 265 during 1959. The Council is indebted to the Medical Department and to the African District Councils at Kiambu, Fort Hall and Machakos for their help in diagnosing and treating T.B. cases for the county.

A total of 57,344 attendances at Council health centres was recorded in 1959, more than double the figure for 1958. Fees, which totalled £3,990 in 1958, rose to £10,278 during the past year.

This shows a very encouraging trend, and illustrates that county dispensary services are gradually becoming self-supporting.

The network of health centres and dispensaries in Nakuru County is spreading gradually and will soon provide facilities for medical treatment which will be readily accessible to all.

1959 was a year of expansion and consolidation of hitherto temporary expedience on curative health work.

At the beginning of the year plans and estimates were approved for the erection of a health centre at Elburgon and since its opening in November it has been shown that there existed a real need for such a centre in the area.

After a slow start at Mau Narok the confidence of the local population was won and the dispensary, at present housed in a temporary Uniport building, is now well attended. So much so that as from 1st August it was found possible to lower the attendance fee from Sh. 10 to Sh. 5 for treatment requiring the use of the more expensive drugs.

During the course of the year a permanent dispensary and staff house was erected at Solai, replacing the temporary dispensary hitherto housed in a caravan. This building has been amply justified by attendances.

The maternity ward at Molo, previously belonging to the County Council, was sold to Government in May for the sum of £6,141, and this money has been used towards financing capital development on public health in other parts of the county.

Towards the latter part of the year a temporary dispensary was opened at Njoro and the present attendances will, if maintained, justify the construction of a permanent dispensary on this site in the near future.

Unsuccessful enquiries were made of the Forest Department with a view to taking over that Department's dispensary at Sabatia, but it is hoped to open a dispensary at Maji Mazuri when the transfer of the land required has been effected from the Forest Department to the Ravine Rural District Council.

Plans at the end of the year were well advanced for the erection of a dispensary at Mogotio, and the African District Council of Baringo proposes to make a grant towards its annual running cost.

During the year two dwelling-houses have been erected at the Council's depot to house both ambulance drivers.

In view of the expansion of the dispensary service, it was decided at the beginning of the year that a qualified nursing sister should be employed part-time to assist the County Medical Officer in his duties.

The County Medical Officer of Health, Dr. Lewis, resigned his appointment in December, 1959, and was succeeded by Dr. Smithson, who was appointed on a part-time basis.

The success of Dichlorophen in the treatment of tape-worm infestation has resulted in an increased demand from farmers and others, and it has therefore been possible to reduce the price from Sh. 70 to Sh. 40 per 500 tablets. Satisfactory reports have been received as to the efficacy of this drug.

The sale of insecticidal powder and rat bait has continued to be supported by the public. Dust-distributing pumps are now available on free loan to those purchasing insecticidal powder.

On the preventive side immunization against smallpox has been continued during the year, a total of 73,144 people being vaccinated as against 41,526 in the previous year.

In furtherance of environmental health much work has been done during the year to bring about a better standard in the housing provided for employees on the larger estates in the county. There has been an increase in the number of enquiries for advice regarding housing standards and it would appear that there is a growing awareness of the interest that the county Health Department is taking in housing.

Routine township work, i.e. detection and abatement of public health nuisances, meat inspection, milk testing, inspection of locations and new building works, continued, and the meat inspection service in the rural areas was further extended.

There was no shortage of qualified junior staff coming forward to fill vacancies which have occurred during the year.

Sanitation at many rural schools was vastly improved during the course of the year following inspection by the health staff.

Food-preparing premises were thoroughly inspected and many improvements effected.

In North and South Kinangop in the Naivasha County meat inspection was introduced during early 1958. During the same year 35 condemnations of bovine carcasses endorsed the justification for the assumption of this responsibility. Routine carcass inspections continued in Ol' Kalou, Naivasha and Gilgil townships, and as a result of Council's inspections nine producers agreed to construct new dairies during 1959.

1959 was a good farming year for the county and many farmers were able to improve workers' quarters.

New dispensaries were opened at South Kinangop, Ol' Kalou and South Lake, and Gilgil dispensary dealt with over 13,000 attendances during 1959 out of a total of 36,677 as compared with 25,337 in 1958.

These dispensaries represent nuclei of curative medicine around which it is intended that health promotive services should develop. An encouraging start towards health promotion has been made at Gilgil where maternity, child welfare and domiciliary midwifery services are available. The Council's public health scheme is designed to promote and develop the practice of healthy, hygienic living among Africans in their homes; it is therefore in those homes that a start must be made.

The Aberdare County Council has completed a volume of preparatory work in connexion with proposals for a health scheme, but as yet, owing to the financial issues involved, the Council has not yet become a health authority.

The Thomson's Falls Council has, however, purchased an ambulance, which provides a rural service for all races.

Health inspectors are now resident in Thomson's Falls and Rumuruti and regular inspections of shops, hotels and restaurants are now carried out in pursuance of the enforcement of the Council's health, sanitation and drainage by-laws.

The children's clinic at Nanyuki continues to operate from the Baden-Powell Hall with singular success. African mothers now attend with their children for regular examination without coercion, and a number of cases of malnutrition were dealt with by the regular staff and voluntary European assistants whose praiseworthy efforts have helped to promote this valuable social service.

The Trans Nzoia Rural District Council continued to administer the Kitale European Hospital throughout the period under review.

With an increase of the number of maternity cases, the need for a new maternity wing became more pressing during 1959, and it is hoped that this will be constructed during 1960/61.

The X-ray and out-patients' departments were also completed and work upon a new mortuary was started by the close of the year.

A hospital rate of Sh. 40 was levied on all European residents of 21 years of age, excluding married women living with their husbands. 50 per cent of the rate is reserved for capital development at the hospital.

The Trans Nzoia Rural District Council maintained stocks of drugs for the treatment of persons suffering from tapeworm infection for sale to farmers in order to assist the Medical Department in their campaign to eradicate measles in beef.

HOUSING AND BUILDINGS

(a) Municipalities

The Kitale Town Hall was opened by the Minister for Local Government in January, 1958. Work commenced on the Bondeni housing scheme in June, 1958; the scheme is now completed and the houses occupied, many of them rented on a room rather than on a house basis. The undertaking comprises

254 two-roomed houses with individual baths and water closets. The last remaining slum dwellings, in the Pangani area of Kitale, were removed in 1959. Construction commenced in 1959 of three blocks, each of eight flats, designed to meet the needs of Asians in the lower income groups. Twelve commercial buildings were also completed during this year.

In Kisumu the very modern and attractive town hall was opened by the Minister for Local Government in August, 1958. In 1958 16 three-bedroomed semi-detached tenant-purchase houses were completed, making a total of 32. A further eight tenant-purchase houses were completed in 1959, services for the 100 houses site-and-service scheme were nearly completed and a tender accepted for the construction of 105 rental houses at a cost of £35,000. There is still a considerable shortage of housing for the poorer sections of the community. The very attractive £23,000 African social centre building was nearly completed at the end of 1959. The new municipal works yard, costing £12,000, was brought into use in April.

In Eldoret also in February, 1958, the new town hall was opened by H.E. the Acting Governor, Mr. (now Sir) Richard Turnbull. In 1958 the number of private building plans approved was 72, valued at £175,000; for 1959 the figures were 83 and £159,000. Noteworthy amongst the new buildings completed in 1959 were new premises for the Standard Bank of South Africa and Barclays Bank D.C.O. In 1958 51 African houses, part of a £14,000 scheme, were completed. In 1959 32 employee and nine owner-occupied African houses were completed, plus 12 European and 15 Asian dwellings. A new housing programme, to cost £30,000 and provide about 200 houses, commenced in October, 1959. A certain number of old houses were demolished in 1959 and more demolition is required, but, such is the housing shortage, further demolition must await the erection of additional houses. Extensive improvements were carried out to the abattoir building and the new maternity ward at the Civil Hospital was completed at a cost of £2,500.

In Nakuru in 1958 £8,000 worth of municipal buildings were completed; for 1959 the figure was over £10,000, including a new brewery, an almshouse and workshops for African tradesmen. Completed in 1959 were the No. 4 housing scheme, 448 rooms costing £45,000, the No. 5 housing scheme, 64 rooms and 200 two-roomed houses, costing £57,000, an African youth centre costing £3,000 and a Somali tenant-purchase housing scheme for 35 families costing £12,000. The African and Somali housing schemes referred to are providing accommodation for persons from the buildings demolished in the Bondeni area, where substantial slum clearance has been undertaken. The tenant-purchase houses for the Somalis comprise two rooms with the usual offices; they cost £334 each, the tenant-purchaser being required to deposit £50 and to pay the balance at a rate of Sh. 46 per month over 20 years. The houses can be easily enlarged if those able to pay cash require additional accommodation.

Although there was in 1958 a housing shortage in Mombasa, the Changamwe housing estate remained only about half full. The principal reasons for this appear to be that the industrial area at Changamwe had not developed at the rate expected, the estate is some distance from the town centre, some of the rents are high and some of the designs unpopular. In 1959 the occupancy position at the Changamwe estate improved considerably, from 58 per cent to 82 per cent full, largely as a result of rent adjustments. In Nairobi in 1958 50 two-bedroomed houses for European occupation were completed in the Woodley Estate and 136 additional flats for Asians in the Ngara Road area. In the African estates a new day nursery and two new community centres were opened; in addition, three community centres were opened

by other individuals and organizations. The first 197 houses of the joint City Council/Government housing scheme were taken over and occupied on 1st July, 1958; by the end of the year 1,088 of the 1,400 houses in the contract had been completed, additional housing for some 8,000 people being provided during the year. Phase II of the Nairobi African housing project was completed at the end of 1959. The major project commenced in 1959 was Phase III of the project, covering 3,002 houses with clinics, day nurseries, community centres, roads, sewers, drains, paths and street lighting; designs for this were completed during the year. Work commenced in October, 1959, on a £20,000 African hostel to provide 144 beds. The total value of private building plans passed in 1958 was £7.3 million, compared with £8.6 million in 1957, but building costs by 1958 had fallen substantially. For 1959 the figure for plans passed was £6.5 million, but the amount of building work completed was higher than ever before, indicating that projects which had been lying dormant were undertaken. 1959 was also notable for the number of large buildings completed.

(b) *Counties*

In Nairobi County the Embakasi Village was officially opened by the Minister in July, 1959.

Construction of Phase I of the permanent housing was started in March, 1958, and excellent progress on this project was maintained, the work being completed 12 months ahead of schedule. Athi River African housing scheme, Part I, was also completed, as was the Thika business-cum-residential scheme, Part II.

A long list of construction work undertaken by the Council during the two-year period also includes a kindergarten school and staff housing at Karen, the Thika and Ruiru community halls and sports pavilions, the Ruiru market extension, staff houses at Thika and Makuyu, where a new dispensary was also erected.

Five new blocks of African quarters, with latrine and ablution facilities, were constructed in the County depot at Thika, and at the Thika sewerage works. A new housing estate in Thika consisting of 140 houses was completed and occupied during the year.

During 1959 the Government made funds available for owners in the Vasey Housing Estate to reconstruct their premises in accordance with Council plans, which work is currently in hand. Water and sewerage connexions were also provided.

In the Nakuru County beer halls were erected at Eldama Ravine, Molo and Elburgon. Community halls were completed at Rongai and Njoro with staff housing at both places.

A new workshop was constructed at the Council's Nakuru depot, and this is now fully equipped and operational.

The Molo school hostel continues to be a success and extensions are planned to accommodate more boarders.

In Naivasha County a new beer hall was opened at South Lake and two African housing schemes, including 72 houses at Naivasha and 78 at Gilgil, have been taken in hand. These should be ready for occupation by early 1960.

Greater care has been exercised in maintenance of Council buildings, some of which were originally erected of poor materials and under indifferent supervision.

Steam jets were harnessed at Eburru social centre and these now provide water requirements for the centre.

In Aberdare County the Deputy Engineer's house at Nanyuki was completed as well as African staff houses at Thomson's Falls, Nanyuki and Mweiga.

An African sports stadium was constructed in Nanyuki, and the Council brewery was replaced by a modern stone building.

Slaughterhouses were constructed at Thomson's Falls and Nanyuki, and new social halls at Nyeri and Thomson's Falls.

At Eldoret and Turbo in the Uasin Gishu County further staff houses were completed, and negotiations were in progress during the latter part of 1959 for obtaining loans to build African shops and houses at Turbo and Soy.

In Kitale County the Council pursued its policy of erecting permanent camps for road staff at convenient points in the district and two new blocks of housing were erected at Steyn's Bridge and on Malindi Road.

A committee was set up to formulate a new policy of peri-urban development in consultation with representatives of the Municipal Board.

In Nyanza County, among other building enterprises undertaken by the Council, work on the construction of new social halls in Sotik and Nandi Hills was completed and the halls were duly opened during the period under review.

The Minister for Housing formally opened 20 rental houses in Nandi Hills Township on 11th May, 1959, which had been designed by and built under the direct supervision of the County Engineer.

A start was also made upon the construction of 30 rental houses in Lumbwa, and a scheme for 48 African rental houses in Kericho was prepared and 30 of the houses had been completed by the end of 1959.

Plans for a bus depot and a new slaughterhouse in Kericho have also been drawn up among other works which the Council intends to undertake in the near future.

Negotiations were in progress during the past year on ways and means to secure funds to make up the roads in the Kericho African locations as the reconstruction of the existing tracks is a matter requiring urgent attention.

OTHER SERVICES

(a) Municipalities

In Kisumu there is a municipal dairy, which continued to function satisfactorily during the period under review. High-quality milk is delivered to residents of the town at 50 cents (6d.) a pint. Average attendance at the day nursery in 1958 was 38, in 1959 40; the children are given milk every day and their health was maintained at a high level. Social and sporting facilities were made good use of in these two years. In 1959, in contrast to 1958, considerable interest was shown in loans to African traders; 35 applications were received in the year and the total loaned was £650. The Municipal Board decided to refund the money for this purpose, originally generously loaned by I.C.A., and to increase the funds available for loans from the local authority's own resources. The new Community Development centre in Kitale was opened in November, 1959, by the Minister for Housing, the Hon. Mr. Musa Amalemba. The centre provides facilities for women's courses and a nursery school which can accommodate 100 children. In 1958 and 1959 the social hall was well patronized for religious observance, dancing, meetings, indoor

games and social gatherings. In 1958 new furniture and equipment for badminton and table tennis were placed in the hall and some £1,200 was spent on improvements to the sports stadium. The Municipal Board commenced a scheme for assistance to African traders and five traders were granted loans.

In Nakuru in the period under review hundreds of tree seedlings, bushes and flowers were planted to beautify the town. In 1958 other minor works undertaken included the erection of three bus shelters and three "hides" for photographers at the bird sanctuary on the lake. The old sports stadium was demolished and rebuilding to a much higher standard, including a running track up to international standard, was nearly completed at the end of 1959. In 1958 the Nakuru Municipal Council appointed two of its members to a tourism committee which has been formed in the area to stimulate interest in the local tourist attractions. Two six-month homecraft courses were run in each of the years 1958 and 1959. These courses remain very popular and were fully booked before they commenced. The nursery school has been flourishing, with about 260 children in 1958 and nearly 300 in 1959; a new classroom and kitchen were added in 1958 and lunch and milk are now provided for the children.

In Eldoret in 1958 a well-equipped modern visitors' lodging-house with three double and three single rooms, water-borne sanitation and electric light was opened by the Minister for Housing. The house was full for most of the period under review, indicating that it is meeting a real need. A nursery school was opened at the social hall in 1958 and proved very popular in 1959 with an average attendance of 140 pupils. The maternity block at the Government African Hospital, financed on a £ for £ basis from Government and African Trust Fund sources, was completed early in 1959. The women's club continued to function during these two years, though the attendance was disappointing. A number of improvements, resurfacing and fencing, were carried out at the sports stadium in this period. 40 additional street lights were installed in the town in 1959, bringing the total number to 318. Considerable improvements were effected at the abattoir, including a new drying shed for hides, water-borne sanitation, new washing facilities and general repair work and redecoration. In Nairobi the City's Organization and Methods section carried out a number of investigations and is proving of considerable value. The City's first traffic lights were brought into operation in March, 1958, and in December of that year another innovation, parking meters, was introduced. 1958 was the first full year of operation of the Conference and Charter Halls in the extensions of the City Hall; the demand for the facilities available has been very encouraging and many and varied functions have been held in the two halls—cocktail parties, banquets, exhibitions, film and stage shows—and notably, in 1958, the holding of the Sixtieth Congress of the Alliance Internationale de Tourisme. In 1958 the African Trust Fund made a grant of £6,600 to the African Stadium and the money was used to provide a new stand, showers and washing accommodation and to improve the sanitation. In 1958 an officer was appointed as stadium manager and the results in 1959 appear very encouraging.

(b) *Counties*

As already indicated in this report the activities of Nairobi County Council have been progressively widened since its inception, and during the period under review the Council found it necessary to provide additional hostel accommodation at Thika and Tigoni Schools. A kindergarten was also opened at Karen and an African nursery school was erected at Thika, but latterly this facility was unfortunately not supported by those responsible for its inception and the building is now likely to be put to alternative use.

A County Social Services Officer was appointed at the end of 1959 to co-ordinate the multifarious social activities of all county district councils in this field.

The Council now reports that a further welfare centre in Karen is being planned subject to the satisfactory outcome of negotiations with Government over the land earmarked for this project, which will include a new housing scheme.

The Athi River combined community hall and administrative sub-centre was completed during 1959, but was still unoccupied at the close of the year.

Tenders were called for the leasing of the Ruiru community hall in February, 1959, as the previous tenant had been unable to make this a profitable proposition.

The hall was subsequently leased at a rental of Sh. 500 per month.

In the Nakuru County agreement was reached between county district councils that council social service functions should embrace child welfare, education and supervision of women's homecraft centres, one of which was opened at Njoro in which 80 women received instruction.

Dundori Community Centre continued to operate successfully and a handi-crafts training centre was also erected and opened for the training of carpenters.

At Elburgon a covered market and beer hall were completed, as were community halls at Rongai and Londiani, where the information centre and library continue to attract residents.

Beer halls operated by the Naivasha County Council, with the exception of that at Eburru, were well patronized and takings were satisfactory.

The library service started disappointingly but has commanded greater interest latterly. The rural training centre operated well and a masons' section was inaugurated. This has widened the centre's scope and generated greater interest in the centre.

Adult literacy classes were organized at Naivasha, Gilgil and Ol' Kalou, and although a number of pupils enrolled in each place at the beginning of last year interest was not sustained.

Several athletic meetings were held and a football league and knock-out competitions were run in Naivasha and Gilgil.

Plans for building a hostel for a European primary school in 1961 are well advanced, but this project will remain dependent upon Government's ability to finance the building of classrooms and other primary school buildings.

Projects fulfilled during the period reviewed include the provision of furniture for the Government's Somali school in Naivasha, the completion of a five-roomed house for the Market Master at South Kinangop. Cool rooms for the butcheries at Naivasha and Njabini, staff quarters at Eburru and North Kinangop, and extensions to the midwives' quarters at Naivasha.

In Aberdare County a resident Social Services Officer was employed by the Council to co-ordinate all social services in the county. He has undertaken the supervision of the county social halls, sporting activities, lectures, library facilities, community development, nursery schools, adult education classes (by arrangement with the District Education Board), cinema shows, dances, beer halls and clubs. A sum of £400 was made available from the

African Trust Fund for the provision of a sports stadium at Nanyuki. The completed buildings include two houses for Community Development assistants, three covered verandas for spectators, two dressing-rooms and ancillary rooms and quarters.

Phase I of the social hall scheme for Thomson's Falls was completed and N'daragwa African Centre, the activities and progress of which were curtailed by the Emergency, is now starting to recover.

It was agreed upon the representations of the Village Committee to set aside £500 each year for the next six years to build extensions to the intermediate school at Nanyuki.

Responsibility for the establishment of social centres in the Uasin Gishu County was delegated to the county district councils during 1958.

Social halls were completed at Turbo and Moiben during 1959, and work was begun on a third at Soy, in addition to the preparation of plans for a social hall at Kipkabus.

Seven women's clubs were flourishing in the Turbo/Kipkabus area at the close of the year, and since the appointment of a full-time County Social Services Officer in January, 1960, an extension of this activity can be anticipated.

The sum of £750 was allocated by the Council from the Community Development Funds for the establishment of an agricultural school hostel on the site of the experimental farm on Wheeler's Drift Road, and discussions took place during the year regarding the establishment of a new intermediate school at Kipkabus.

In Kitale County the rural district council acted as recommending authority in respect of the registration of 16 new African schools within the district. The county pursued its policy of providing social centres at convenient points in the district.

The Endeless, Saboti, Kwanza and Nzoia centres, which have now been established, continued to flourish and the establishment of a fifth centre in the Cherangani area is currently under consideration, though it is probable that greater priority will be afforded to building a centre at Suam in the first instance, where the demand for social services is more immediate.

As a result of representations made by the Trans Nzoia African Advisory Council, Council accepted in principle that a poll rate should be levied during 1960 on all adult male African personal tax payers resident in the county and that the proceeds of such rate should be devoted towards the provision of intermediate schools and social services.

It is encouraging that having given this lead, the Kitale County Council's policy has now been adopted by both the Uasin Gishu and Naivasha County Councils.

The Nyanza County Council has accepted the responsibility for community development within its county and new social halls were built at Sotik and Nandi Hills, while the existing one at Lumbwa was renovated.

Investigations were made with a view to supplying Kibigori Township with a small water supply, the bulk supply to come from the surplus supply at the railway station, but these have yet to be completed.

By means of a special rate and a Government contribution the construction of a three-bed emergency ward at the Kaplong Mission Hospital was started by Council towards the end of 1959.

TOWNSHIPS

The Grade A township of Kakamega obtained the approval of the Minister to its opening a township account with effect from 1st January, 1958.

This brought the total of self-accounting townships to three. These are:—

Machakos.

Malindi.

Kakamega.

Machakos and Kakamega are administered by committees of representatives from the three main races under the chairmanship of the district commissioner in each area.

Malindi Township Committee is comprised of the four main races with the District Commissioner, Kilifi, in the chair. A new valuation roll for Malindi was prepared during 1958 and a town development plan was approved.

Meru was declared to be a Grade A township during 1958 and aspires to becoming self-accounting during 1960.

Karatina Trading Centre became a Grade A township and Maseno became a Grade B township during 1959, while the former Limuru Township was disestablished and reverted to the status of a trading centre.

Legislation

ORDINANCES

The following Ordinances concerning local government were enacted during the two years under review:—

- (a) The African District Councils (Amendment) Ordinance (No. 9 of 1958) incorporated a number of desirable amendments. In 1959 the Crown Law Office produced a Revised Edition of this Ordinance which consolidated the seven previous amending Ordinances.
- (b) The Election Offences Ordinance (No. 11 of 1958).
- (c) The Municipalities (Amendment and Miscellaneous Provisions) Ordinance (No. 37 of 1959). Many amendments were introduced in this Ordinance amongst them being provision for Mombasa to become a municipal council with a new constitution and enlarged boundaries, enabling provisions for the establishment of parish councils in municipal areas, and for the levying of a poll rate for schemes of education.
- (d) The Local Government (County Councils) (Amendment) Ordinance (No. 57 of 1959). This Ordinance introduced a number of unrelated amendments to the principal Ordinance, which experience disclosed were required. The amendments were collated in the Ministry and later considered by the Executive Committee of ADCOK (before its supersession by ALGAK) whose advice was in the most part embraced in the preparation of the finally approved legislation.

BY-LAWS

Municipalities

In 1958 Nairobi City made new by-laws for the control of food shops and stores, day nurseries and for the use of parking meters. Kisumu Municipality passed new water by-laws. Various amending by-laws were also made by the Municipalities of Kitale, Nakuru, Nairobi, Kisumu and Mombasa. In 1959

sewerage rate by-laws were made by the Municipalities of Kisumu and Kitale. Kisumu also passed by-laws dealing with building lines. Mombasa Municipal Council made day nursery by-laws, amended their taxicab by-laws to allow of the operation of a smaller type of taxi, known as Rickshaw Taxicabs, and made dwellings and premises by-laws on the subject of overcrowding. Various amending by-laws were also made.

Counties

The period was a busy one for most county district councils with the four-year period during which they were enabled, under the Local Government (County Councils) Ordinance, to continue to operate the Township Rules, drawing to a close.

One hundred and twenty-six publications of by-laws to replace these rules and also covering a wider range of subjects, were approved by the Minister during this period.

Provident Fund

It was not possible for the Legal Department to draft the Bill for the establishment of a Central Provident Fund for staff of all local authorities.

African District Councils

African District Council (Staff) Rules were approved by the Minister and published in June, 1959 (L.N. 266/59). These rules were designed to produce a framework of rules of general application but at the same time to allow councils to implement many of them in accordance with their own particular needs. All councils were adversely affected by Government's decision to peg the Public Health Grant at the 1958 figure as an economy measure.

ELGON NYANZA

The chief event of 1958 was the opening of the new council chamber and offices—a well designed building with a distinctive style.

A financial adviser was seconded to the Council by the Ministry of Local Government.

Expenditure on education amounted to £105,000, including Government grants, and a decision was taken to levy a special rate of Sh. 5 throughout the district to finance the building of a day secondary school.

A new health centre was opened.

Much work has been done on the planning and improvement of markets.

Three hundred and four miles of road were graded and several bridges were built. A D.6 tractor was purchased for grading roads, and facilities were introduced for the daily maintenance of graders in the field.

A newly established school building unit proved so successful that a second unit was established. A number of other buildings were completed, and also a new sports stadium.

Elections for a new Council were held at the end of the year and 13 of the outgoing councillors were returned.

In 1959 Mr. Joseph Pascal Nabwana was appointed as the first unofficial chairman of an A.D.C. in Kenya. An installation ceremony performed by the Provincial Commissioner at which the Minister for Local Government was present was held on 5th March, 1959. Council's secretary attended a five months' local

government course organized by the Colonial Office. Council's road foreman attended the Road Authority Training School for a six months' course and Locational Council Secretaries attended Jeanes School courses.

Expenditure on primary and intermediate education rose to £117,000 but the Council was perturbed at the Minister's advice to all councils that expenditure on education should not exceed 50 per cent of their free revenue.

Council were granted a loan of £30,000 from the Local Government Loans Authority to build three health centres and the first was nearing completion at the end of the year.

Further improvements were made to markets and the planned improvement of roads continued with the aid of grants from the Road Authority. Of 678 culverts manufactured during the year 608 were installed in the roads. Building work included repairs and maintenance to Council's buildings and five teacher's houses, three school workshops and stores, alterations and improvements to the homecraft centre and sundry other smaller items.

The homecraft school was successful in winning the Colony Cup for its entry to the Colony Show. Sports' activities were enthusiastically supported.

A member of the staff of the African District Council of Elgeyo-Marakwet was seconded to the Council for training in the Treasurer's Department during the year.

NORTH NYANZA

1958 was a difficult year financially for the Council. Rate collection was the lowest for several years, owing mainly to the difficulty of collecting the rate from men who seek work outside the district.

A financial adviser was seconded to the Council from the Ministry during the year.

In response to a pressing demand from the Maragoli locations a special rate of Sh. 12/50 was imposed on those locations to finance the starting of a day secondary school.

Over 70 per cent of the Council's revenue is spent on education and there are now 59 intermediate and 369 primary schools financed by the Council with the aid of a Government grant. There are a further 125 unaided primary schools.

The demand for public health services is secondary to that for education. Thirteen health centres and dispensaries are maintained by the Council. Shortage of funds prevents the establishment of others which are very much needed.

The Council is maintaining 346 miles of road including 37 miles of trunk road, 128 of secondary roads, and 187 of minor and administrative roads.

1959 saw the beginning of an improvement in the Council's finances, Council having accepted its Finance Committee's recommendation to increase the rate by Sh. 9. A new Council was formed consisting of 23 elected and 11 nominated members. On the staff side the Council suffered from four resignations and two clerks were imprisoned for theft. The Council spent £30,400 on public health and was disappointed by the fact that the public health grant was pegged at £13,145. Educational expenditure at £214,000 (Government grant £143,000) was as usual the biggest item and the incidence of this expenditure was under review by a special committee at the end of the year. The Roads Department had a satisfactory year and now maintain 41 miles of trunk roads, 133 miles of secondary roads and 207 miles of minor roads and administrative tracks.

Community development report an increase of "Obuhasio" or self-help groups from 12 to 316. The Council's homecraft training centre was well supported. The 14 African Locational Councils were statutorily established by the Minister's Order on 13th June, 1959 (L.N. 278 of 1959).

CENTRAL NYANZA

At the end of 1958 the Minister appointed Mr. J. E. Hunter, the Commissioner of Local Government, to a commission to enquire into the affairs of the Council. This action arose partly out of the Council's decision, without Government agreement, to close down the Kisiani Forest Scheme for which it was receiving a grant from the Government and partly out of the Council's decision when considering the estimates for 1959 to increase the rate by only Sh. 4 as opposed to an increase of Sh. 10/50 recommended by the Finance and General Purposes Committee, and to make drastic cuts in certain essential services.

Fifteen new intermediate schools were planned for the year but owing to lack of funds bulidings for only seven were constructed.

A tractor for road maintenance was purchased and the Council can now tackle all the maintenance work necessary in the district. There has been a considerable improvement in the condition of the roads.

Locational councils continued to develop and are becoming more ambitious in their outlook. Progress among the smaller ones is, however, hampered by the fact that they have too small an income to attempt anything worthwhile without imposing a considerable rate. As a result of the Commission of Enquiry, Council was unable to agree to Government's proposals for rectifying the unsatisfactory position reached and to vote an additional rate levy, and was dissolved. A Commission of two Government officers was appointed to run the affairs of the Council. In May, 1959, however, the Council was reconstituted with the majority of its members appointed by locational councils (which themselves contain an elected majority) acting as electoral colleges. Financially the Council had a satisfactory year and £215,000 out of its revenue of £350,000 is spent in education.

Council's engineering department had a full programme of maintenance and construction of new buildings, and of road maintenance.

Locational councils showed great interest in such schemes as domestic water supplies, improvements to primary schools, construction of minor unclassified roads, *Maendeleo ya Wanawake* (women's progress) clubs, and development of health services.

SOUTH NYANZA

This Council, which has the largest financial turnover of any African district council in Kenya, reports that 1958 was a good year. Its biggest item of expenditure was its grant of £184,000 to the District Education Board for running 29 intermediate and 100 primary schools. A special rate of Sh. 5 was levied throughout the district for improving intermediate school buildings.

Some £65,000 was spent on health services and there are now six health centres and two under construction.

£52,000 was spent on roads.

A homecraft training centre for the women's club movement was completed, and a youth club movement was started with the opening of two clubs.

There is a big demand for improved water supplies and £10,000 was spent on this item. Several locations provided free labour for the construction of dams.

By-laws passed during the year included School Buildings By-laws, Control of Anthrax By-laws, and Dispensaries and Health Centres (Fees) By-laws.

The 27 advisory locational councils continued to show great interest in bulding primary schools and dams and the construction of and maintenance of roads.

1959 was another successful year. A new Council was formed in December consisting of 28 elected and 17 nominated members. The assistant secretary was sent to England for a year's training course. Education, public health and roads were, as in 1958, the main services on which the Council concentrated. Elections were held for locational councils in 1959 and these councils have now in many cases built their own permanent halls and have constructed dispensaries and in certain cases begun tree planting programmes. They also support *Maendeleo ya Wanawake* clubs of which there are 226 in the district with a membership of 5,660.

KIPSIGIS

In 1958 the collection of rates at Sh. 23 per head reached a record total of £27,590, but the collection of the maize cess fell short of expectations owing to lower sales.

The three cattle auction markets had a record year. The sales of cattle totalled 12,772, which was about double the figure for the previous year, and the revenue from the cess on these sales amounted to £2,554.

Capital development during the year was restricted for lack of funds, and the Council concentrated on consolidating its existing services.

The Council is co-operating, through a joint committee, with the Nyanza County Council in maintaining roads in the district.

The Council's rural craft training school at Bomet continues to be very popular, and there is a demand for an increase in the courses being run.

A new Council consisting of 16 elected and 10 nominated members was formed during 1959. The Joint Road Committee with the Nyanza County Council again operated successfully. The financial out-turn for the year was satisfactory and the Council has accumulated satisfactory reserves.

NANDI

Financially 1958 was a better year and finished with a surplus of £5,000 of revenue over expenditure compared with the deficit in 1957.

Important events during the year included the starting of an African housing scheme in Kapsabet, the receipt of a loan for the development of tea as a cash crop, and the joining of the Nyanza Marketing Board.

Large numbers of latrines were constructed by the public during the year, and also cattle sheds for the conservation of manure, as a result of by-laws passed by the Council.

A start was made on the improvement of the Serem road which will open up the southern part of the district.

Locational councils continued to develop satisfactorily and concerned themselves with local roads, maintenance of school buildings, dipping of cattle and the organization of location shows and sports meetings.

All but two of the elected councillors were re-elected at elections held in March, 1959. Elections were also held for locational councils.

The African housing scheme at Kapsabet was suspended due to lack of demand. The Council supported an intensive drive for better farming and 20 acres of tea and 30 acres of coffee are under cultivation. Exports of cattle and maize are still, however, the main export from the area.

Public health and education services continued to expand satisfactorily.

WEST SUK

1958 was a good year for the Council financially with a surplus after meeting recurrent and some capital expenditure. The expansion of the health and education services are expected however to swallow this surplus in future.

Finance and public health committees were formed with some success and members took a constructive interest in the proceedings. When previously formed in 1955 they had failed.

The construction of a new Council hall and rest-house has started.

By-laws made during the year dealt with the control of grade cattle, the registration of births and deaths, the imposition of grazing fees and public health.

1959 unfortunately did not turn out to be satisfactory from the financial angle and many economies were necessary. However it was reported that the standard of debate improved despite the lack of education of a number of councillors. A Council afforestation scheme was begun and arrangements were made for four new locational councils to start to function in 1960.

ELGEYO-MARAKWET

By-laws passed during 1958 were concerned with the better collection of produce cesses, the fixing of fees for medical treatment at health centres and dispensaries, and the control of anthrax in cattle.

The Council's budget has tripled in the last three years.

Buildings completed during the year included four staff houses, a social hall and a school dormitory.

More road-making machinery was purchased and work continued on the second road down the escarpment in the northern part of the district. The escarpment section of the main Tambach-Eldoret road was considerably improved and is now generally up to the standard of a secondary road.

In 1959 it was noted that Council had had a year of financial difficulty, sensible administration and marked expansion. Female circumcision and compulsory destocking were some of the more controversial topics in the year.

Public works completed during the year included two health centres, a workshop and the Kamarin Stadium. Road development proceeded and mechanization of this work was most successful.

There were also developments in public health. A T.B. ward was built and the Council became the second council in Kenya to provide its own X-ray plant. The Council's training scheme for public health personnel was also expanded.

Two tractors and ploughs were bought to accelerate better farming and further new markets were successfully established.

The secretary attended a local government training course in England, and a trainee accountant was attached to Elgon Nyanza Council for training. A junior clerk attended a Jeanes School course.

BARINGO

The activities of the Council are expanding, and at £71,000 expenditure showed a marked increase over 1957. Councillors have begun to realize that the district cannot progress until the vast eroded areas are reclaimed and the excess stock sold, and that if such sales can be encouraged the district would not be so poor. Few, however, are willing to state this in public.

The membership of the Council was increased by two to 25, of whom 14 were elected.

Locational councils have been put on a proper footing with definite numbers of elected and nominated members. Seven of the 18 councils have increased their rates for 1959, some by as much as Sh. 15.

The protection of over 15,000 acres of forests was agreed to by the Council.

The first health centre in the district was opened and the building of another begun. There are ten dispensaries and two mobile health units. The people of the district are becoming more conscious of the need for health services.

A great improvement in the roads was effected with the aid of a grant from the Road Authority.

There was a further increase in activity in 1959 particularly as regards education, health and veterinary services. The standard of debate and procedure also improved. By-laws passed included the following subjects, stock cleansing, grade cattle and the licensing of dogs. Locational councils generally co-operated very well in the destocking drive but their standard of effectiveness varied very considerably. Money was provided by them for water schemes including the Narosura pipeline which provides water to each holding.

SAMBURU

The election of a new Council in 1958 was postponed on account of the postponement of the changeover over the tribal age-grades, the two events being closely connected.

Progress was made with the collection of arrears of grazing fees and rates.

Finance and terms of service committees were set up but most councillors remain in complete ignorance of their financial affairs.

For the first time the Council's ranch made a profit estimated at £8,000—and it is expected to provide a valuable addition to the Council's income in future years.

Elections were again postponed in 1959. Financially the Council had a very bad year owing to an outbreak of foot-and-mouth disease SAT 2 which entailed a consequent stoppage of cattle sales. Revenue was over £10,000 below the estimate. Council's cashier was sent on a course and has now taken charge of the Council's accounts. Generally it may be said that within the limits of its members' lack of education, the Council acted sensibly and progressively.

KIAMBU

A new Council was elected and met in March, 1958. For this election locational councils acted as electoral colleges.

A financial adviser was seconded from the Ministry of Local Government in July.

The year ended with a deficit of expenditure over revenue of £30,000 which was much less than had been expected. Revenue from rates was 40 per cent greater than the estimate.

Council embarked on the following enterprises and developments during the period:—

- (1) The satellite town programme. Some 100 buildings of a good permanent standard were constructed at Riruta Town which was also provided with road development and an electricity supply worth £15,000 installed free by the East African Power and Lighting Co. The Minister for Housing formally opened the town in August, 1959.
- (2) The Ndeiya grazing scheme was developed to carry some 8,000 head of cattle, paying fees and provided with water, stud bulls and services.
- (3) The Ndeiya arable scheme was developed under the close control of a Community Development Officer and remarkable results were achieved in the planning of farms and homesteads in adverse weather conditions.
- (4) New council buildings estimated to cost over £30,000 were nearing completion at the end of 1959.
- (5) Council garages and workshops of every kind were constructed and equipped to cope with the large vehicle fleet and works programmes.
- (6) A programme of development of sports stadium assisted by African District Council funds and plant continued at divisional centres.
- (7) A Council housing estate and social centre was planned and started.
- (8) A Council water supply scheme for 110 towns was embarked upon and a district wide scheme examined.

The year 1959 ended with surplus balances of the order of £200,000.

By-laws passed during the year included provision for establishing a staff provident fund, for the control of grade cattle and artificial insemination of cattle, the control of anthrax, the establishment of a grazing control scheme in Ndeiya, and for a new system of cess collection.

FORT HALL

A new Council was elected in September, 1958, one member being elected by each of the 20 locational councils sitting as electoral colleges. Another ten members were nominated. Of those elected 11 were in the teaching profession.

The activities of the Council were again much restricted by lack of revenue, and a fall in the price of wattle bark and consequently of the cess derived from it made heavy cuts in the estimates necessary. One important result was that work had to be stopped on the Kigumo and Kandara health centres. In the event the Council finished the year with a small surplus of £9,000 compared with a deficit the previous year of £38,000.

A financial adviser was seconded during the year from the Ministry, and the Council reports that the improvements and economies which he has introduced effected savings in excess of the actual cost of his services.

Community development staff employed by the Council have concentrated their activities on organizing sport and in developing youth clubs. The aim of the latter is to have two per location, their object being to provide character training and elementary trade training for boys who are unable to continue their education in intermediate and secondary schools. A promising start has been made.

The other main achievement of the year has been the extension of the artificial insemination scheme for cattle to almost all locations of the district.

In 1959 elections were held for locational councils which now consist of 25 members. Of these 13 are elected and 12 nominated. The latter include the Chief, the African district council elected member, two headmen and the following representatives of various interests, two women, one schoolmaster, one trade, one farming and one sports. Locational councils combined to form divisional advisory councils for special purposes.

For the Council the year was again one of great financial stringency but the out-turn saw a revenue surplus of £25,000 which reduced the overall deficit to £4,500. Despite this financial stringency, the Council did much good work in reorganizing the administration of markets and codifying its staff regulations.

NYERI

In September, 1958, a new Council of 27 members was formed, 16 of them being elected and the remainder nominated.

A third health centre was opened during the year.

Nearly a thousand people attended short courses, mainly on farming, at the Wambugu Farm Institute.

An all-weather road was constructed with the help of a grant from the Road Authority, from the new Ragati Tea Factory to the railhead at Karatina.

A trade show was held at Karatina to publicize this trading centre, and a loan of £23,505 was obtained from Government with which to compensate rightholders of land occupied by the trading centre.

The youth club movement for which the Council has provided some of the funds is making good progress.

By-laws passed during the year included by-laws for the control of grade cattle and for establishing a provident fund for the staff.

Council reported the death of Senior Chief Wanbugu on 1st February, 1959. The Senior Chief has been a chief since 1900 and a councillor since 1925. He served as vice-chairman from 1925 to 1953.

The Council runs three health centres and four mobile dispensaries. With the gradual move of the population from villages to smallholdings Council enforced higher building standards. An artificial insemination scheme was planned.

Karatina Trading Centre was upgraded to a Grade A Township in September, 1959. Council found some £6,500 as its contribution to the Joint Loan Board for Traders.

Education continued to be the Council's major service. On the welfare side, Council ran a home for undernourished children with the aid of the Red Cross and an orphanage with the aid of the Consolata Mission.

Council decided to move its offices and hall to the new Ruringu township where a tenant-purchase housing scheme financed by a loan of £30,000 from the Central Housing Board is in progress.

Nine sets of by-laws were passed during the year of which the most important include such subjects as produce cess, control of buildings and artificial insemination.

EMBU

A new Council was elected during 1958 replacing the Council of nominated members which had been in office through the Emergency. The election was preceded by elections of locational councils which acted as electoral colleges for the district council. The locational councils, although they included among their members a number of ex-detainees and many non-loyalists proved themselves on the whole to be reliable bodies.

The Council's campaign against tuberculosis is being most successful. The provision of free treatment is encouraging sufferers from the disease to come forward in greater numbers.

Three new African district council forests were set aside increasing the acreage of such forests from 6,830 to 15,940.

The Baricho road to Nyeri was completely reconstructed.

The effects of the Cattle Cleansing By-laws, which require the weekly spraying of cattle in certain areas, has been reflected in a lower incidence of tick-borne diseases. Some 43,000 cattle were sprayed weekly in Council crushes.

A pig breeding centre was completed at Kangura.

Locational councils have now been given powers to expend their funds on educational buildings.

A new Council has settled down well and learnt to operate the committee system. Important by-laws passed during 1959 included Licensing of Dogs, Control of Anthrax, Stock Auctions, Control of Buildings and Registration of Births and Deaths. Council agreed by 14 votes to 10 to hand over the administration of its forests to the Forestry Department.

A Swahili housing scheme costing some £10,000 in Embu Township was begun and the main roads in the township were tarmacaded.

MERU

In 1958 the Council had a successful year financially, finishing with a surplus of £22,000. The revenue from rates fell by £5,000 owing to a movement of rate-payers out of the district to find paid employment, but there was an increase of £10,000 in the collection of cesses, the chief of which was the 7½ per cent coffee cess.

A cess revenue reserve fund has been started with the object of cushioning fluctuations in the cess collected, and earmarking the proceeds from this revenue for capital development.

An increase in revenue from dispensary and maternity fees reflects the growing popularity of the Council's health services.

A financial adviser was seconded during the year from the Ministry and his services have been much appreciated.

In September, 1959, a new Council consisting of 22 elected and 14 nominated members was formed. For the first time, secret ballot was used in the elections based on an adult ratepayer franchise. Unfortunately the new Council whose educational standard was higher than the old one, showed an inclination towards increasing expenditure and reducing revenue. However 1959 was a successful financial year due to good crops and an increased revenue from coffee cess.

Expenditure in health, education, roads and veterinary services increased and despite the pegging of the public health grant, Council voted for an increase on public health.

Work was started on a stadium at Meru, one health centre was completed and another started. Council passed by-laws concerning artificial insemination, buildings in peri-urban areas, registration of births and deaths, as well as amending many of the existing ones. Agreement was reached on the formation of a Meru African District Council Game Park. Council also approved the investment of £10,000 in the Nyambeni Tea Company.

MUKOGODO

Local government in Mukogodo is in the early stages of development. The Council is small and serves a backward area and it is gratifying to record an increasing interest by the Council in the development of its area. Much work was done on water supplies, destocking, the construction of a new health centre and the building of the first school in the area. This development was aided by the contribution by the tribal elders of one head of cattle per ratepayer. With the help of a grant from the Road Authority the building of a new road was started which will open up the low country of this area. The Council also showed more interest in the control of the young men, with a consequent reduction in stock theft.

Elections were held towards the end of 1958 and the Council was reconstituted with six elected members, three nominated and four ex-officio.

In 1959 elected membership was increased to nine. The new school and health centre were opened during the year, but have so far attracted very little interest from the main part of the tribe. With the aid of ALDEV six surface and three subsurface dams were built or improved during the year. Some 25 miles of new road were built with the assistance of the Road Authority. A very great measure of success was gained in the drive for destocking.

MACHAKOS

The Council was reconstituted in 1958 with 29 members elected by secret ballot and 15 including two women nominated, and the District Commissioner as ex-officio chairman.

The six standing committees under the chairmanship of councillors got through much work during the year, one result being that the full Council meetings lasted no more than a day each.

The Council had a good year financially ending with a surplus of £34,852. A tightening up of rate collection and arrears of rates helped to achieve this good result.

The foundation stone of a new Council chamber and offices was laid.

The locational councils were also reconstituted during the year to consist of one elected member per section, up to five nominated members, and the elected member of the African district council and the Agricultural Instructor as ex-officio members. The chairman continued to be the Chief of the location.

In 1959 further functions including maintenance of administrative tracks, afforestation of locational woodlands and the running of women's clubs, were passed on by the Council to locational councils.

These also continued to control markets, and provide piped water supplies in certain areas. Capital expenditure is mainly on school buildings, provision of water supplies, drainage of roads and improvement of markets.

Four secretary/treasurers to these councils were sent on a training course to Jeanes School.

The new Council buildings costing £24,000 were opened by the Governor on 27th August, 1959. A new secretary was appointed who holds an M.A. degree in philosophy of Aligarh University and a certificate in anthropology from Oxford University. Council's finances, thanks to much hard work by the financial adviser and a seconded district assistant, were very healthy. Council paid off an economic water loan of some £26,000 during the year.

Expenditure on education and public health increased and it was felt that ratepayers in the Council's drier areas were beginning to reach the limit of their taxable capacity. The Simba-Emali African District Council ranch had a successful

year. This provides a tsetse fly barrier, a reserve grazing area and Sahiwal crosses for improvement of the general stock in the district. Profits have been devoted to improvement of water supply schemes.

The Council's sisal factory had a good year and provided 463 tons of fibre for export. It is hoped that it may now be able to start paying off the accumulated deficits of past years amount to £50,000.

KITUI

The Council's activities continued to expand in 1958 and the most notable developments during the year have been in roads, health services and community development. Expansion has been assisted by the healthy state of the Council's finances.

The Council's important decision taken in the face of much opposition from certain sections of the community was to continue the water development rate for a minimum period of five years in order to stabilize the fund for developing water resources.

By-laws passed during the year dealt with the processing and sale of hides and skins, cattle auctions, and the fixing of fees for medical treatment.

In 1959 the Council was reconstituted to allow for 7 nominated and 23 elected members. These include a radical element who are opposed to certain forms of communal labour on the grounds that the work can adequately be performed by "*Mwethya*" (self-help community development schemes).

Financially the Council had a difficult year largely due to the drought conditions which existed throughout most of the year. All Council's committees now have African chairmen.

KAJIADO

In 1958 the Council enjoyed a good year financially increasing its general revenue balance from £18,397 to £28,897.

An additional member representing the Loitokitok section was nominated to the Council.

A special committee was formed to advise on the development of education and has met once.

The subordinate section councils are making progress and two of them have built themselves permanent section council halls.

In October, 1959, elections were held and the Council now consists of 14 elected and 14 nominated members, including for the first time in its history two lady members. Council's finances were adversely affected by drought and quarantine for foot-and-mouth. New Council offices were built during the year and two new health centres. Sectional councils voted rates up to Sh. 120 per taxpayer during the year as an earnest of their wish to carry out local development.

NAROK

The revenue and expenditure of this Council have expanded since its re-establishment in 1956, and for 1958 reached totals of £60,808 and £47,838 respectively. Two-fifths of the budget was allocated to roads, which are a major problem in this large and sparsely populated district. Slow progress is being made in the fields of public health and education in the face of indifference by the Masai.

£1,000 was spent in dam construction for the watering of stock in the Trans-Mara area.

The hides and skins industry progressed satisfactorily and £1,275 was collected in cesses.

The two ranches which the Council manages are progressing.

Council had special meetings to discuss the affairs of Purko Timber Co-operative Society and the granting of a timber concession. Council's treasurer was convicted of fraudulent false accounting and sentenced to 21 months' imprisonment. The audited loss totalled £1,933.

Financially Council had a bad year due to closure of stock sales owing to quarantine.

TAITA-TAVETA

Finance remains a major problem with this Council and a special grant-in-aid of £7,000 from the Government was necessary towards the deficit for 1958 of £10,700 out of a total expenditure of £57,700.

Three-fifths of the expenditure is on education most of which consists of a grant from Government. A proposal to call a halt to the expansion of schools until the Council can from its own revenue meet a third of the cost is being considered.

Advisory locational councils have been formed in all locations, and sub-location committees have been formed to elect members of the locational councils and to ensure a better understanding at the lowest levels of local government work.

A successful District Agricultural Show was held—the first for 20 years.

Several locations agreed to the setting aside of forest reserves which should produce a good revenue in years to come. Other locations are still reluctant to do so.

In 1959 Council was reconstituted with 14 elected and 11 nominated members. Voting was by secret ballot but only 10 per cent of ratepayers actually voted.

Non-statutory locational councils worked well during the year and great interest was taken in their work. The councillors are elected by sublocation committees which in turn are elected on a clan basis. The African Locational Council of Taveta was established by order of the Minister on 7th July, 1959 (L.N. 309 of 1959). This represents the Taveta who are of a different origin to the Taita.

Council displayed great interest in agricultural matters and took up a loan to introduce Turkish tobacco. Pig keeping and stock auction by-laws were passed.

Three new intermediate schools were opened and increased primary and intermediate school fees were imposed. Expenditure on education amounted to 57 per cent of free revenue which was an improvement on 80 per cent actually spent in 1958. Council still, however, presses strongly for further expenditure.

Twenty-five *Maendeleo ya Wanawake* clubs, eight youth clubs and nine communal self-help farmers' clubs were formed. The latter is a resuscitation of the indigenous *Ngua* system and has achieved excellent practical results. Singing and drama were well supported and some 30 choirs took part in the Taita Singing Festival. The adjudicator commented that "no other part of Kenya shows anything like the same competence" in choral singing.

Despite the pegging of the Government grant, public health expenditure expanded. Poor rains for a second year necessitated some famine relief in a few areas. Despite of this it was a satisfactory year from the public health point of view.

Progress was made in organizing markets and loans for traders were granted by the Taita Joint Loans Board. The road improvement programme was maintained.

KWALE

Elections were held in July, 1958, for a new Council which consisted of 15 elected and 10 appointed members, including 3 women. A new system of election, based on that used for members of the Legislative Council, proved a great success.

A party of six councillors paid a visit to Elgon Nyanza and North Nyanza to see the work of more advanced African district councils.

The number of women's clubs has increased to 14. The Council supports this movement.

The building of a new health centre was started, and a water tank was completed.

Attendance at schools is poor but it is hoped that location councils may be able to stimulate a greater interest among parents.

1959 was a year of financial consolidation and steady expansion. A new finance and general purposes committee was established consisting of the chairmen of the education and social services, public health, terms of service, agriculture, veterinary and forest and trades and works committees and the system worked well. A new health centre run jointly with the Kilifi African District Council was built by the Council's works organization at Mariakani and two mobile dispensary units were formed. Education and community development services were also expanded. Good harvests were reaped and revenue was buoyant. A new market was built and the betterment programme on the Mariakani-Kinango major trunk road continued.

KILIFI

A new Council was elected in April, 1958.

A new health centre was completed and a former mission dispensary was taken over and reopened. The Council now has two health centres and 17 dispensaries. Maternity services are provided at four centres. One of these was completed jointly by two locational councils.

The Council's dam unit completed one new dam.

The Mariakani Milk Plant, run jointly with the Kwale African District Council, had a record year processing 100,000 gallons more than in 1953, the previous record year.

Good crops were reaped in 1959 and Council had a satisfactory financial year. Council's dam unit built one new dam and carried out repairs, including one major repair, to four others. The general quality of the milk processed by the Mariakani Milk Plant was maintained and the butter fat percentage was better than ever before.

TANA RIVER

In 1958 the progress of this poor but active Council was hampered by lack of sources of revenue. The failure of the short rains faced the Council with

shortfalls in the collection of all forms of locally collected revenue. The collection of cesses on produce, the most important source of local revenue, the payment of which was being evaded, was tightened up.

1959 was a very successful year. A new Council hall was opened at Garsen. Education accounted for 70 per cent of the Council's free revenue. Eight women's clubs made satisfactory progress and improvement in public health and medical services was very apparent.

FRERETOWN

The two houses built by the Council in 1957 were fully tenanted throughout 1958 and produced a net revenue of £85. This sum represented almost half of the total revenue of the Council for the year and there is no doubt that the houses have been a worthwhile investment.

Following on their success a start was made in December on the construction of a business-cum-residential premises, to cost £565. A suitable tenant has been found and a rental of £75 per annum has been fixed. This sum represents a very good return for the capital outlay.

In 1959 Council rejected a suggestion that they should join the Mombasa Municipality partly from local pride and partly from fear of imposition of high municipal rates. A new Council was elected in January. The swampy areas of the settlement were planted on the advice of the Provincial Health Inspector with balsa trees.

GARISSA (RIVERINE)

The revenue of this small Council amounted to £2,456, an increase of £208 over the 1957 figures. Expenditure, which was mostly on public health and education, amounted to £1,516. There has been some difficulty in the collection of school fees for the two schools. The Council's farm concentrated on producing cotton, castor oil and sunflower seed for farmers.

1959 was a difficult year owing to poor rains and crops. Council's two schools were poorly attended because of shortage of money to pay fees. Council's vermin scouts destroyed 490 hyena, 177 jackal and 231 baboon.

Nairobi,
1st July, 1960.

C. F. ATKINS,
*Permanent Secretary for
Local Government and Lands.*

REPORT OF THE PRINCIPAL LOCAL GOVERNMENT INSPECTOR

The reports contained in this appendix cover the year of account 1956 for the various local authorities as follows:—

- (a) Municipalities.
- (b) Townships.
- (c) County Councils and District Councils.
- (d) County District Councils.
- (e) Hospitals.

In each case the financial report is followed by the relevant tables containing the summarized accounts and statistics.

A. ALTORFER, F.S.A.A., A.I.M.T.A.,
Principal Local Government Inspector.

(a) Municipalities, 1956

1. The accounts of six municipalities were subject to inspection, viz.:—

Municipal Councils (2)—Nairobi, Nakuru.

Municipal Boards (4)—Eldoret, Kisumu, Kitale, Mombasa.

2. *Revenue and Expenditure.*—Comparative figures for the years 1953 to 1956 inclusive are as follows:—

| | 1953 | 1954 | 1955 | 1956 |
|--|-----------|-----------|-----------|-----------|
| | £ | £ | £ | £ |
| ALL MUNICIPALITIES— | | | | |
| Gross Revenue | 1,983,334 | 2,411,545 | 2,748,465 | 3,432,026 |
| Gross Expenditure | 1,957,051 | 2,240,845 | 2,556,390 | 3,312,748 |
| NET SURPLUS.. .. | 26,283 | 170,700 | 192,075 | 119,278 |
| Proportionate increase in Expenditure since 1952 (1952=100) .. | 119 | 137 | 156 | 202 |

3. *Relative Expenditure.*—The relative share of each municipality in the total revenue expenditure for the four years ending 1956 was:—

| | 1953 | 1954 | 1955 | 1956 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| | <i>Per cent</i> | <i>Per cent</i> | <i>Per cent</i> | <i>Per cent</i> |
| Nairobi | 68 | 68 | 66 | 63 |
| Mombasa | 15 | 16 | 16 | 18 |
| Nakuru | 6 | 6 | 6 | 8 |
| Eldoret | 3 | 3 | 4 | 4 |
| Kisumu | 7 | 6 | 7 | 6 |
| Kitale | 1 | 1 | 1 | 1 |
| | 100 | 100 | 100 | 100 |

4. *General Summary.*—Tables M2, M3 and M4 show respectively the gross expenditure, gross income and net cost of services of the six municipalities in 1956.

The following summary table shows how the income was derived and the main group of services upon which it was spent:—

| Services (Main Groups) | Table M2 Gross Expenditure | | Table M3 Gross Income | | Table M4 Net Expenditure and Income | |
|--|----------------------------------|-----|-----------------------------|-----|---|-----|
| | Amount | % | Amount | % | Amount | % |
| | £ | | £ | | £ | |
| Miscellaneous Income .. | — | — | 73,721 | 2 | 73,721 | 5 |
| General Site Value Rates .. | — | — | 844,791 | 25 | 844,791 | 58 |
| Government Contributions in lieu of Rates | — | — | 539,793 | 16 | 539,793 | 37 |
| Total Net Income | | | | | 1,458,305 | 100 |
| Trading Services | 550,483 | 16 | 536,594 | 16 | 13,889 | 1 |
| Public Health | 758,515 | 23 | 448,696 | 13 | 309,819 | 23 |
| Public Works and Services .. | 777,031 | 23 | 214,950 | 6 | 562,081 | 42 |
| Housing (all races) | 452,834 | 14 | 413,929 | 12 | 38,905 | 3 |
| Administration (not allocated elsewhere) | 219,412 | 7 | 47,386 | 1 | 172,026 | 13 |
| African Affairs (not allocated elsewhere) | 266,300 | 8 | 228,742 | 7 | 37,558 | 3 |
| Other Services | 288,173 | 9 | 83,424 | 2 | 204,749 | 15 |
| Total Gross and Net Expendi- ture | 3,312,748 | 100 | | | 1,339,027 | 100 |
| Net Surplus 1956 | 119,278 | 4 | | | 119,278 | 9 |
| | | | | | 1,458,305 | 109 |
| | 3,432,026 | 104 | 3,432,026 | 100 | | |

Trading services showed a deficit of £13,889 in 1956, compared with surpluses of £7,707 in 1955 and £15,851 in 1954.

Expenditure on African Affairs rose from £59,489 in 1955 to £266,300 in 1956. Net expenditure, however, only increased by £9,857 to £37,558 as income, mainly consisting of sales of beer, also increased considerably.

The net expenditure, £1,339,027, was £357,952 higher than in 1955. This was met as follows:—

| | |
|--|----------|
| | £ |
| Increased General Rates | 130,737 |
| Increased Government Contribution in Lieu of Rates | 99,429 |
| Increased Miscellaneous Income | 54,989 |
| Decrease in Surpluses | 72,797 |
| Total | £357,952 |

Accumulated General Revenue Fund balances (per table M1) amounted to £1,095,254 at 31st December, 1956, which represents 82 per cent of the net expenditure for 1956.

5. *Surpluses.*—Five municipalities had surpluses for the year:—

| | | | | | | | | |
|---------|----|----|----|----|----|----|----|----------|
| | | | | | | | | £ |
| Nairobi | .. | .. | .. | .. | .. | .. | .. | 82,685 |
| Mombasa | .. | .. | .. | .. | .. | .. | .. | 14,559 |
| Eldoret | .. | .. | .. | .. | .. | .. | .. | 12,283 |
| Kisumu | .. | .. | .. | .. | .. | .. | .. | 17,620 |
| Kitale | .. | .. | .. | .. | .. | .. | .. | 5,709 |
| | | | | | | | | <hr/> |
| TOTAL | .. | .. | .. | .. | .. | .. | .. | £132,856 |

This sum, together with £11,270 appropriated from other reserves, was transferred to General Reserves £128,111, Water Reserves £9,493, and Other Reserves £6,522.

6. *Deficits.*—There was a deficit of £13,578 on the Nakuru Revenue Account, made up as follows:—

| | | | | | | | | |
|------------------------------------|----|----|----|----|----|----|----|---------|
| | | | | | | | | £ |
| General Reserve Account | .. | .. | .. | .. | .. | .. | .. | 6,527 |
| Nakuru Park | .. | .. | .. | .. | .. | .. | .. | 4,988 |
| Water Revenue Account | .. | .. | .. | .. | .. | .. | .. | 6,265 |
| Housing Revenue Account | .. | .. | .. | .. | .. | .. | .. | 934 |
| | | | | | | | | <hr/> |
| Cess Surplus on African Trust Fund | .. | .. | .. | .. | .. | .. | .. | 18,714 |
| | | | | | | | | 5,136 |
| | | | | | | | | <hr/> |
| | | | | | | | | £13,578 |

The deficit on Water Account was met by a transfer from Renewals Fund. The General Fund deficit, together with the deficit on Nakuru Park, was met from the Accumulated Revenue Account balance which now stands at £15,029. The Housing Account deficit was carried forward, together with previous deficits (total overdrawn £1,513). The African Trust Fund Revenue Account had a credit balance of £13,014 at the end of 1956.

7. *Water Undertakings.*—The financial results of the water undertakings owned and operated by municipalities were:—

| | Expenditure | Income | Surplus | Deficit |
|-----------------|-------------|---------|---------|---------|
| | £ | £ | £ | £ |
| Nairobi | 304,912 | 293,642 | — | 11,270 |
| Nakuru | 42,932 | 36,667 | — | 6,265 |
| Eldoret | 19,302 | 23,577 | 4,275 | — |
| Kisumu | 20,956 | 27,176 | 6,220 | — |
| TOTAL | 388,102 | 381,062 | 10,495 | 17,535 |

The only appropriation to General Revenue was £1,000 at Kisumu.

The deficit at Nairobi was once more met from water undertaking funds and the Revenue Account deficit stood at £93,463 at 31st December, 1956.

8. *Reserves.*—Reserves of municipalities at 31st December, 1956, with comparative figures for 1955, were:—

| | 1955 | 1956 |
|---|-----------|-----------|
| | £ | £ |
| Renewals and Replacement Reserves | 673,513 | 799,417 |
| Other Specific Reserves | 464,622 | 340,110 |
| Revenue Funds (Accumulated Fee Surpluses) | 880,559 | 1,095,254 |
| TOTAL | 2,018,694 | 2,234,781 |
| Investments (including Loans to Capital) | 1,025,334 | 1,291,253 |

9. *Government Grants.*—Table M.7 contains details of the Government grants paid to municipalities in 1956. The total grants compared with 1955 were:—

| | 1955 | 1956 |
|----------------------------|-----------|---------|
| | £ | £ |
| On Revenue Account | 752,735 | 881,165 |
| On Capital Account | 35,243 | 29,772 |
| | £ 787,978 | 910,937 |

Table M.6 shows the relationship between locally raised rates and Government grants, which are paid by the taxpayers.

For all municipalities, the net burden of the cost of local government for the years 1954 to 1956 was borne by the ratepayers and taxpayers in the following proportions:—

| Year | Ratepayers | Taxpayers |
|--------------|-----------------|-----------------|
| | <i>per cent</i> | <i>per cent</i> |
| 1954 | 49 | 51 |
| 1955 | 48 | 52 |
| 1956 | 48 | 52 |

10. *Rating and Valuation.*—The following rates were imposed in 1955 and 1956 on unimproved site values in the municipalities:—

| | PERCENTAGE RATE | | VALUATION ROLL | |
|-----------------|-----------------|-----------------|----------------|--------------------------|
| | 1955 | 1956 | Date | Year of currency in 1956 |
| | <i>per cent</i> | <i>per cent</i> | | |
| Nairobi | 2 | 2½ | 1954 | 3 |
| Mombasa | 3½ | 3½ | 1953 | 4 |
| Nakuru | 3½ | 4 | 1951 | 6 |
| Eldoret | 5 | 5 | 1956 | 1 |
| Kisumu | 2½ | 3½ | 1952 | 5 |
| Kitale | 2 | 2½ | 1953 | 4 |

11. *Capital Expenditure.*—Table M5 contains details of the capital expenditure of municipalities during 1956 totalling £1,859,475 (1955, £2,521,538). The capital expenditure of the individual municipalities in the two years 1955 and 1956 was:—

| | 1955 | 1956 |
|-----------------|-------------|-----------|
| | £ | £ |
| Nairobi | 1,617,813 | 934,385 |
| Mombasa | 369,113 | 603,680 |
| Nakuru | 454,490 | 222,460 |
| Eldoret | 15,619 | 32,535 |
| Kisumu | 37,928 | 35,408 |
| Kitale | 26,575 | 31,007 |
| | £ 2,521,538 | 1,859,475 |

12. *Loan Debt.*—The loan debt of all municipalities at the end of the year was £10,992,765 (1955, £9,181,882), 55 per cent of which was represented by the Nairobi stock issues and 43 per cent by loans from the Government.

Capital income during the year was derived from the following sources:—

| | £ | Proportion of total per cent |
|--|-------------|------------------------------|
| Central Government Loans | 869,694 | 45·7 |
| Government Grants | 54,021 | 2·8 |
| TOTAL FROM GOVERNMENT SOURCES .. | 923,715 | 48·5 |
| Nairobi—Allocation of Stock | 703,094 | 36·9 |
| Loans from Internal Reserves | 12,881 | 0·7 |
| Loans from Banks and Others | — | — |
| Contributions from Capital Funds | 47,606 | 2·5 |
| Contributions from Revenue and Reserves .. | 186,652 | 9·8 |
| Capital Receipts | 29,720 | 1·6 |
| TOTAL | £ 1,903,668 | 100 |

The amount of Government loans to local authorities dropped from £878,225 (33.7 per cent of the total capital income) in 1955 to £869,694 (45.7 per cent of the total in 1956). As the total income was reduced by over £700,000 the percentage of Government grants to the total actually increased.

Advances from the Nairobi stock issue also dropped from £1,430,347 (54.8 per cent) in 1955 to £703,094 (36.9 per cent) in 1956.

13. *Tables.*—The following summary tables relating to the finances of municipalities are appended:—

M.1—Balance Sheets.

M.2—Gross Expenditure (Revenue Account).

M.3—Gross Income (Revenue Account).

M.4—Net Expenditure and Income (Revenue Account).

M.5—Capital Accounts.

M.6—Rates and Government Grants, 1947-1956.

M.7—Government Grants.

A. ALTORFER, F.S.A.A., A.I.M.T.A.,
Principal Local Government Inspector.

MUNICIPALITIES

TABLE M.1 (1956)

SUMMARY OF BALANCE SHEET AS AT 31st DECEMBER, 1956

| | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|---|-------------|-----------|-----------|---------|---------|---------|------------|
| | £ | £ | £ | £ | £ | £ | £ |
| LIABILITIES AND SURPLUS | | | | | | | |
| CAPITAL | | | | | | | |
| CAPITAL LIABILITIES | | | | | | | |
| Loans Outstanding—Government and E.A.R. & H. | 1,594,296 | 1,587,351 | 1,122,820 | 210,424 | 122,474 | 68,676 | 4,706,041 |
| Stockholders | 6,099,037 | — | — | — | — | — | 6,099,037 |
| Banks and Others | 32,424 | 7,200 | — | — | 30,000 | — | 69,624 |
| Staff Provident Funds | 21,561 | — | — | — | — | — | 21,561 |
| Internal Reserves | 4,600 | 19,899 | 46,761 | 5,936 | 19,306 | — | 96,502 |
| Sundry Creditors | — | 6,517 | 1,200 | — | — | — | 7,717 |
| Cash Overdrawn on Capital Account | — | 4,008 | 7,085 | 19,113 | 6,872 | — | 37,078 |
| Total Capital Liabilities | 7,751,918 | 1,624,975 | 1,177,866 | 235,473 | 178,652 | 68,676 | 11,037,560 |
| CAPITAL SURPLUS | | | | | | | |
| Government Grants and Assets Transferred | 367,940 | 239,389 | 37,964 | 7,208 | 3,826 | 26,657 | 682,984 |
| Capital Funds Unapplied | 197,430 | 49,657 | — | — | — | — | 247,087 |
| Capital Receipts | 1,247 | — | 6,578 | 31,188 | — | — | 39,013 |
| Gifts and Donations | 65,007 | 17,922 | — | — | — | — | 82,929 |
| Contributions from Revenue and Reserve | 800,000 | 275,939 | 83,606 | 46,768 | 93,442 | 21,665 | 1,321,420 |
| Loans Repaid and Provision for Redemption | 1,049,459 | 177,163 | 97,326 | 59,562 | 59,991 | 6,896 | 1,450,397 |
| REVENUE | 10,233,001 | 2,385,045 | 1,403,340 | 380,199 | 335,911 | 123,894 | 14,861,390 |
| Revenue Liabilities | 202,865 | 56,845 | 62,841 | 27,027 | 23,706 | 547 | 373,831 |
| Reserves— | | | | | | | |
| Renewals and Replacements | 473,448 | 110,341 | 85,831 | 59,400 | 64,408 | 5,989 | 799,417 |
| Other Specific Reserves | 149,937 | 111,758 | 16,231 | 18,348 | 41,523 | 2,313 | 340,110 |
| Revenue Funds | 786,312 | 188,166 | 26,531 | 34,822 | 40,145 | 19,278 | 1,095,254 |
| Cash Overdrawn | 2,245 | — | 43,018 | — | — | 4,593 | 49,856 |
| TOTALS | £11,847,808 | 2,852,155 | 1,637,792 | 519,796 | 505,693 | 156,614 | 17,519,858 |

TABLE M.1 (1956)—(Contd.)

| | Nairobi | | Mombasa | | Nakuru | | Eldoret | | Kisumu | | Kitale | | Total | |
|--|--------------|-----------|-----------|---------|---------|---------|---------|--------|------------|---|--------|---|-------|---|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| ASSETS AND OUTLAY | | | | | | | | | | | | | | |
| CAPITAL | | | | | | | | | | | | | | |
| Water Undertakings | 4,175,049 | — | — | 395,206 | 181,003 | 132,584 | — | 2,311 | 4,883,842 | | | | | |
| Public Health and Sanitation | 159,500 | 200,748 | 16,767 | 338,162 | — | 4,974 | — | 15,213 | 384,300 | | | | | |
| Sewerage | 977,796 | — | 338,162 | 192,065 | — | — | — | 15,839 | 1,331,171 | | | | | |
| Roads, Drains and Street Lighting | 744,119 | 549,478 | 192,065 | 1,655 | 3,414 | 4,897 | — | 7,366 | 1,506,398 | | | | | |
| Markets and Abattoirs | 101,061 | 12,756 | 1,655 | — | — | 26,734 | — | — | 152,986 | | | | | |
| Housing— | | | | | | | | | | | | | | |
| European | 545,318 | 9,825 | 26,813 | 34,498 | — | — | — | — | 616,454 | | | | | |
| Asian | 239,367 | 50,577 | 58,809 | — | — | — | — | — | 348,753 | | | | | |
| African | 1,828,689 | 606,481 | 188,242 | 93,667 | 22,632 | 21,437 | 45,965 | — | 2,784,481 | | | | | |
| Staff | 30,790 | 222,073 | 45,708 | 2,519 | — | 3,308 | 3,064 | — | 407,802 | | | | | |
| Fire Services | 57,833 | 6,477 | 5,471 | — | — | — | — | — | 75,608 | | | | | |
| Town Planning | 4,600 | 186,960 | — | — | — | — | — | — | 191,560 | | | | | |
| Vehicles, Plant and Equipment | 192,981 | 98,874 | 19,871 | 17,244 | 25,222 | 43,469 | 10,017 | — | 382,456 | | | | | |
| Sundry Properties | 637,208 | 167,919 | 62,090 | 22,500 | — | 12,862 | 14,846 | — | 920,147 | | | | | |
| Deferred Charges | 209,377 | — | — | — | — | — | — | — | 231,877 | | | | | |
| Investments | — | 271,127 | — | — | — | 2,112 | — | — | 273,239 | | | | | |
| Total Capital Outlay | 9,903,688 | 2,383,295 | 1,373,359 | 380,199 | 380,199 | 335,912 | 114,621 | 9,273 | 14,491,074 | | | | | |
| Cash in Hand on Capital Account | 329,313 | 1,750 | 36,310 | — | — | — | — | — | 376,646 | | | | | |
| Total Capital Assets | 10,233,001 | 2,385,045 | 1,409,669 | 380,199 | 380,199 | 335,912 | 123,894 | — | 14,867,720 | | | | | |
| REVENUE | | | | | | | | | | | | | | |
| Sundry Debtors | 413,173 | 152,050 | 56,690 | 32,654 | — | 40,744 | 5,550 | — | 700,861 | | | | | |
| Stores and Works in Progress | 309,132 | 42,729 | 39,438 | 12,216 | — | 11,145 | 1,265 | — | 415,925 | | | | | |
| Investments (including Loans to Capital) | 826,162 | 221,041 | 95,230 | 38,298 | — | 85,815 | 24,707 | — | 1,291,253 | | | | | |
| Cash in Hand on Revenue Account | 66,340 | 51,290 | 36,765 | 56,429 | — | 32,077 | 1,198 | — | 244,099 | | | | | |
| TOTALS | £ 11,847,808 | 2,852,155 | 1,637,792 | 519,796 | 519,796 | 505,693 | 156,614 | — | 17,519,858 | | | | | |

TABLE M.2 (1956)

MUNICIPALITIES

SUMMARY OF GROSS EXPENDITURE—REVENUE ACCOUNT—YEAR 1956

| Ref. | Services | Nairobi | Mombasa | Nakuru* | Eldoret | Kisumu | Kitale | Total |
|------|---|---------|---------|---------|---------|--------|--------|---------|
| | | £ | £ | £ | £ | £ | £ | £ |
| | PUBLIC HEALTH | | | | | | | |
| 1 | Medical Officer of Health's Department and General Services | 125,291 | 68,995 | 16,386 | 9,585 | 14,822 | 2,234 | 237,313 |
| 2 | Maternity and Child Welfare | 74,571 | 26,897 | — | 596 | — | 1,004 | 103,068 |
| 3 | Refuse Collection and Disposal | 89,521 | 48,751 | 9,638 | 6,294 | 8,028 | 1,515 | 163,747 |
| 4 | Night Soil Removal | 62,749 | 2,297 | 5,859 | 5,651 | 12,383 | — | 88,939 |
| 5 | Public Conveniences | 20,665 | 12,401 | 1,141 | 57 | 205 | — | 34,469 |
| 6 | Sewerage and Sewage Disposal | 114,422 | — | 15,797 | — | — | 760 | 130,979 |
| | | 487,219 | 159,341 | 48,821 | 22,183 | 35,438 | 5,513 | 758,515 |
| | PUBLIC WORKS AND SERVICES | | | | | | | |
| 7 | Roads and Drains | 269,612 | 123,319 | 18,981 | 20,927 | 17,563 | 7,322 | 457,724 |
| 8 | Street Scavenging | 55,494 | 9,694 | 2,324 | 910 | 2,311 | — | 70,733 |
| 9 | Fire Control | 31,408 | 25,329 | 1,901 | 1,074 | 1,003 | 359 | 61,074 |
| 10 | Street Lighting | 80,739 | 13,392 | 2,698 | 2,048 | 2,341 | — | 101,218 |
| 11 | Parks and Gardens | 46,091 | 24,219 | 14,052 | 186 | 1,658 | 76 | 86,282 |
| | | 483,344 | 195,953 | 39,956 | 25,145 | 24,876 | 7,757 | 777,031 |
| | HOUSING | | | | | | | |
| 12 | European Housing and Hostels | 78,995 | — | 2,800 | 1,707 | — | — | 83,502 |
| 13 | Asian Housing and Hostels | 24,311 | 2,217 | 4,719 | — | 6,778 | — | 38,025 |
| 14 | African Locations and Housing | 232,594 | 46,232 | 25,802 | 19,993 | — | 6,686 | 331,307 |
| | | 335,900 | 48,449 | 33,321 | 21,700 | 6,778 | 6,686 | 452,834 |

TABLE M.2 (1956)—(Contd.)

| Ref. | Services | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|------|---|------------------|----------------|----------------|----------------|----------------|---------------|------------------|
| | | £ | £ | £ | £ | £ | £ | £ |
| | OTHER SERVICES | | | | | | | |
| 15 | Valuation Expenses | 16,189 | 15,960 | — | 1,538 | 592 | 903 | 35,182 |
| 16 | Town Planning | 57,786 | 13,151 | — | 150 | 200 | 38 | 71,325 |
| 17 | Licensing Expenses | 8,146 | 3,783 | 386 | 106 | 36 | 22 | 12,479 |
| 18 | Sundry Properties | 27,344 | 501 | 301 | 272 | — | 78 | 28,496 |
| 19 | Private Street Works and Other Private Works | 13,546 | — | 14,424 | — | 700 | — | 28,670 |
| 20 | Subscriptions and Donations | 16,468 | 3,756 | 898 | — | — | 30 | 21,152 |
| 21 | Administration Charges—not allocated to Specific Services | 70,415 | 60,218 | 43,186 | 17,411 | 22,867 | 5,315 | 219,412 |
| 22 | Miscellaneous and General Charges | 58,566 | 19,762 | 9,742 | 367 | 2,207 | 225 | 90,869 |
| | | 268,460 | 117,131 | 68,937 | 19,844 | 26,602 | 6,611 | 507,585 |
| | AFRICAN AFFAIRS—not included in Specific Services | | | | | | | |
| 23 | Administration | 10,915 | 10,028 | 1,512 | 1,078 | 5,128 | 1,397 | 30,058 |
| 24 | Trading Services | 77,164 | 16,759 | 23,366 | 14,846 | 5,069 | 11,727 | 148,931 |
| 25 | Welfare and Recreational Services | 36,736 | 27,559 | 12,511 | 4,267 | 1,918 | 4,320 | 87,311 |
| | | 124,815 | 54,346 | 37,389 | 20,191 | 12,115 | 17,444 | 266,300 |
| | TRADING SERVICES | | | | | | | |
| 26 | Water Undertakings | 304,912 | — | 42,932 | 19,302 | 20,956 | — | 388,102 |
| 27 | Markets and Pounds | 42,064 | 7,738 | 1,081 | 224 | 4,948 | 770 | 56,825 |
| 28 | Slaughter-houses | — | — | 1,050 | 5,959 | 2,432 | 1,199 | 10,640 |
| 29 | Funerals and Cemeteries | 19,215 | 3,038 | 3,317 | 533 | 522 | 276 | 26,901 |
| 30 | Milk Shops and Depots | — | — | — | — | 68,015 | — | 68,015 |
| 31 | Other Trading Services | — | — | — | — | — | — | — |
| | | 366,191 | 10,776 | 48,380 | 26,018 | 96,873 | 2,245 | 550,483 |
| | TOTALS | 2,065,929 | 585,996 | 276,804 | 135,081 | 202,682 | 46,256 | 3,312,748 |

TABLE M.3 (1956)

MUNICIPALITIES
SUMMARY OF GROSS INCOME—REVENUE ACCOUNT—YEAR 1956

| Ref. | Services | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|------|---|---------|---------|--------|---------|--------|--------|---------|
| | | £ | £ | £ | £ | £ | £ | £ |
| | PUBLIC HEALTH | | | | | | | |
| 1 | Medical Officer of Health's Department and General Services | 105,342 | 35,045 | 8,402 | 4,994 | 7,811 | 1,464 | 163,058 |
| 2 | Maternity and Child Welfare | 5,319 | 15,345 | — | 596 | — | 657 | 21,917 |
| 3 | Refuse Collection and Disposal | 28,784 | 1,059 | 8,208 | 8,455 | 7,337 | 1,780 | 55,623 |
| 4 | Night Soil Removal | 55,461 | 2,213 | 5,353 | 4,287 | 12,585 | — | 79,899 |
| 5 | Public Conveniences | 15,285 | 2,557 | 11 | — | 8 | — | 17,861 |
| 6 | Sewerage and Sewage Disposal | 102,308 | — | 8,030 | — | — | — | 110,338 |
| | | 312,499 | 56,219 | 30,004 | 18,332 | 27,741 | 3,901 | 448,696 |
| | PUBLIC WORKS AND SERVICES | | | | | | | |
| 7 | Roads and Drains—Government Grants and Other Income | 145,663 | 34,601 | 9,358 | 4,499 | 3,617 | 3,585 | 201,323 |
| 8-11 | Miscellaneous Public Services | 6,837 | 1,077 | 5,599 | — | 114 | — | 13,627 |
| | | 152,500 | 35,678 | 14,957 | 4,499 | 3,731 | 3,585 | 214,950 |
| | HOUSING | | | | | | | |
| 12 | European Housing and Hostels—Rents and Charges | 79,606 | — | 2,334 | 1,250 | — | — | 83,190 |
| 13 | Asian Housing—Rents | 30,229 | 1,707 | 4,622 | — | 6,778 | — | 43,336 |
| 14 | African Locations and Housing—Rents and Government Grants | 213,704 | 27,164 | 24,223 | 16,828 | — | 5,484 | 287,403 |
| | | 323,539 | 28,871 | 31,179 | 18,078 | 6,778 | 5,484 | 413,929 |

TABLE M.3 (1956)—(Contd.)

| Ref. | Services | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|------|---|-----------|---------|---------|---------|---------|--------|-----------|
| | | £ | £ | £ | £ | £ | £ | £ |
| 15 | OTHER SERVICES | 9,256 | — | — | — | — | 39 | 9,295 |
| 16 | Town Planning—Rents, etc. | 14,851 | 7,398 | 2,095 | 1,496 | 1,927 | 2,293 | 30,060 |
| 17 | Licences and Registration Fees | 14,126 | 501 | — | — | — | — | 14,627 |
| 18 | Sundry Properties—Rents | — | — | — | — | — | — | — |
| 19 | Private Street Works and Other Private Works | 13,546 | — | 15,196 | — | 700 | — | 29,442 |
| 20 | Administration—Government Grants and Other Income | 16,435 | 11,748 | 4,647 | 4,416 | 9,172 | 968 | 47,386 |
| | Miscellaneous General Revenues | 37,945 | 16,679 | 8,655 | 3,572 | 6,227 | 643 | 73,721 |
| | | 106,159 | 36,326 | 30,593 | 9,484 | 18,026 | 3,943 | 204,531 |
| | AFRICAN AFFAIRS—not included in Specific Services | | | | | | | |
| 21 | Administration | 1,329 | 1,205 | 204 | 434 | 908 | 212 | 4,292 |
| 22 | Trading Services | 85,685 | 33,872 | 38,942 | 17,854 | 7,319 | 17,308 | 200,980 |
| 23 | Welfare and Recreational Services | 7,807 | 11,475 | 2,071 | 471 | 198 | 1,448 | 23,470 |
| | | 94,821 | 46,552 | 41,217 | 18,759 | 8,425 | 18,968 | 228,742 |
| | TRADING SERVICES | | | | | | | |
| 24 | Water Undertakings | 293,642 | — | 36,667 | 23,577 | 27,176 | — | 381,062 |
| 25 | Markets and Pounds—including African Markets | 46,315 | 4,997 | 1,290 | 203 | 7,760 | 928 | 61,493 |
| 26 | Slaughterhouses | — | — | 1,444 | 4,375 | 3,298 | 1,237 | 10,354 |
| 27 | Funerals and Cemeteries | 10,231 | 578 | 1,513 | 157 | 156 | 70 | 12,705 |
| 28 | Milk Shops and Milk Depots | — | — | — | — | 70,980 | — | 70,980 |
| 29 | Other Trading Services | — | — | — | — | — | — | — |
| | | 350,188 | 5,575 | 40,914 | 28,312 | 109,370 | 2,235 | 536,594 |
| | ASSESSMENT RATES | | | | | | | |
| 30 | (a) General Site Value Rates | 498,889 | 272,630 | 21,583 | 29,996 | 14,980 | 6,713 | 844,791 |
| | (b) Government Contribution in Lieu | 310,019 | 118,704 | 52,779 | 19,904 | 31,251 | 7,136 | 539,793 |
| | | 808,908 | 391,334 | 74,362 | 49,900 | 46,231 | 13,849 | 1,384,584 |
| | TOTALS | 2,148,614 | 600,555 | 263,226 | 147,364 | 220,302 | 51,965 | 3,432,026 |

TABLE M.4 (1956)

MUNICIPALITIES
SUMMARY OF NET COST OF SERVICES—REVENUE ACCOUNT—YEAR 1956

| Ref. | Services | Nairobi | | Mombasa | | Nakuru | | Eldoret | | Kisumu | | Kitale | | Total | |
|------|--|-----------|--|-----------|--|-----------|--|-----------|--|-----------|--|-----------|--|------------|--|
| | | £ | | £ | | £ | | £ | | £ | | £ | | £ | |
| 1 | PUBLIC HEALTH | | | | | | | | | | | | | | |
| | Medical Officer of Health's Dept. and General Charges | 19,949 | | 33,950 | | 7,984 | | 4,591 | | 7,011 | | 770 | | 74,255 | |
| 2 | Maternity and Child Welfare | 69,252 | | 11,552 | | — | | — | | — | | 347 | | 81,151 | |
| 3 | Refuse Collection and Disposal | 60,737 | | 47,692 | | 1,430 | | Cr. 2,161 | | 691 | | Cr. 265 | | 108,124 | |
| 4 | Night Soil and Removal | 7,288 | | 84 | | 506 | | 1,364 | | 202 | | — | | 9,040 | |
| 5 | Public Conveniences | 5,380 | | 9,844 | | 1,130 | | 57 | | 197 | | — | | 16,608 | |
| 6 | Sewerage and Sewage Disposal | 12,114 | | — | | 7,767 | | — | | — | | 760 | | 20,641 | |
| | | 174,720 | | 103,122 | | 18,817 | | 3,851 | | 7,697 | | 1,612 | | 309,819 | |
| 7 | PUBLIC WORKS AND SERVICES | | | | | | | | | | | | | | |
| | Roads and Drains | 123,949 | | 88,718 | | 9,623 | | 16,428 | | 13,946 | | 3,737 | | 256,401 | |
| 8 | Street Scavenging | 55,494 | | 9,694 | | 2,324 | | 910 | | 2,311 | | — | | 70,733 | |
| 9 | Fire Control | 31,408 | | 25,329 | | 1,901 | | 1,074 | | 1,003 | | 359 | | 61,074 | |
| 10 | Street Lighting | 80,739 | | 13,392 | | 2,698 | | 2,048 | | 2,341 | | — | | 101,218 | |
| 11 | Parks and Gardens | 39,254 | | 23,142 | | 8,453 | | 186 | | 1,544 | | 76 | | 72,655 | |
| | | 330,844 | | 160,275 | | 24,999 | | 20,646 | | 21,145 | | 4,172 | | 562,081 | |
| 12 | HOUSING | | | | | | | | | | | | | | |
| | European—Housing and Hostels | Cr. 611 | | — | | 466 | | 457 | | — | | — | | 312 | |
| 13 | Asian—Housing and Hostels | Cr. 5,918 | | 510 | | 97 | | — | | — | | — | | Cr. 5,311 | |
| 14 | African—Locations and Housing | 18,890 | | 19,068 | | 1,579 | | 3,165 | | — | | 1,202 | | 43,904 | |
| | | 12,361 | | 19,578 | | 2,142 | | 3,622 | | — | | 1,202 | | 38,905 | |
| 15 | OTHER SERVICES | | | | | | | | | | | | | | |
| | Valuation Expenses | 16,189 | | 15,960 | | — | | 1,538 | | 592 | | 903 | | 35,182 | |
| 16 | Town Planning | 48,530 | | 13,151 | | — | | 150 | | 200 | | Cr. 1 | | 62,030 | |
| 17 | Licensing | Cr. 6,705 | | Cr. 3,615 | | Cr. 1,709 | | Cr. 1,390 | | Cr. 1,891 | | Cr. 2,271 | | Cr. 17,581 | |
| 18 | Sundry Properties | 13,218 | | — | | 301 | | 272 | | — | | 78 | | 13,869 | |
| 19 | Private Street Works and Other Private Works | — | | — | | Cr. 772 | | — | | — | | — | | Cr. 772 | |
| 20 | Subscriptions and Donations | 16,468 | | 3,756 | | 898 | | — | | — | | 30 | | Cr. 31,152 | |
| 21 | Administration Charges—not included in Specific Services | 53,980 | | 48,470 | | 38,539 | | 12,995 | | 13,695 | | 4,347 | | 172,026 | |
| | Miscellaneous and General Charges | 20,621 | | 3,083 | | 1,087 | | Cr. 3,205 | | Cr. 4,020 | | Cr. 418 | | 17,148 | |
| 22 | | 162,301 | | 80,805 | | 38,344 | | 10,360 | | 8,576 | | 2,668 | | 303,054 | |

TABLE M.4 (1956)—(Contd.)

| Ref. | Services | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|------|---|-------------|-------------|------------|------------|------------|------------|---------------|
| | | £ | £ | £ | £ | £ | £ | £ |
| | AFRICAN AFFAIRS | | | | | | | |
| 23 | Administration | 9,586 | 8,823 | 1,308 | 644 | 4,220 | 1,185 | 25,766 |
| 24 | Trading Services | Cr. 8,521 | Cr. 17,113 | Cr. 15,576 | Cr. 3,008 | Cr. 2,250 | Cr. 5,581 | Cr. 52,049 |
| 25 | Welfare and Recreational Services | 28,929 | 16,084 | 10,440 | 3,796 | 1,720 | 2,872 | 63,841 |
| | | 29,994 | 7,794 | Cr. 3,828 | 1,432 | 3,690 | Cr. 1,524 | 37,558 |
| | TRADING SERVICES | | | | | | | |
| 26 | Water Undertakings | 11,270 | — | 6,265 | Cr. 4,275 | Cr. 6,220 | — | 7,040 |
| 27 | Markets and Pounds | Cr. 4,251 | 2,741 | Cr. 209 | 21 | Cr. 2,812 | Cr. 158 | Cr. 4,668 |
| 28 | Slaughterhouses | — | — | Cr. 394 | 1,584 | Cr. 866 | Cr. 38 | 286 |
| 29 | Funerals and Cemeteries | 8,984 | 2,460 | 1,804 | 376 | 366 | 206 | 14,196 |
| 30 | Milk Shops and Depots | — | — | — | — | — | — | — |
| 31 | Other Trading Services | — | — | — | — | Cr. 2,965 | — | Cr. 2,965 |
| | | 16,003 | 5,201 | 7,466 | Cr. 2,294 | Cr. 12,497 | 10 | 13,889 |
| 32 | ASSESSMENT RATES | Cr. 808,908 | Cr. 391,334 | Cr. 74,362 | Cr. 49,900 | Cr. 46,231 | Cr. 13,849 | Cr. 1,384,584 |
| 33 | Net Surpluses | 82,685 | 14,559 | — | 12,283 | 17,620 | 5,709 | 132,856 |
| 34 | Net Deficits | — | — | 13,578 | — | — | — | 13,578 |
| | DISPOSALS OF SURPLUSES AND DEFICITS | | | | | | | |
| 35 | Transfers to General Revenue Funds | 92,955 | 14,559 | — | 8,008 | 6,880 | 5,709 | 128,111 |
| 36 | Transfer to Water Reserve Funds | — | — | — | 4,275 | 5,218 | — | 9,493 |
| 37 | Transfer to Other Reserves | 1,000 | — | — | — | 5,522 | — | 6,522 |
| 38 | Appropriations from General Revenue Funds | — | — | 7,313 | — | — | — | 7,313 |
| 39 | Appropriations from Other Reserves | 11,270 | — | 6,265 | — | — | — | 17,535 |

MUNICIPALITIES
SUMMARY OF CAPITAL ACCOUNTS—YEAR 1956

| Ref. | Expenditure | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total | Percentage of Total |
|------|---|----------------|----------------|----------------|---------------|---------------|---------------|------------------|---------------------|
| | | £ | £ | £ | £ | £ | £ | £ | % |
| 1 | Overspent Balances Brought Forward | 44,608 | 92,679 | 18,942 | 14,174 | 18,152 | 7,515 | 196,070 | |
| | CAPITAL EXPENDITURE—1956 | | | | | | | | |
| 2 | Maternity and Child Welfare | 16,358 | 42,974 | — | — | — | — | 59,332 | 3.2 |
| 3 | Conservancy | Cr. 5,398 | 3,909 | 2,569 | — | Cr. 606 | — | 474 | — |
| 4 | Public Conveniences | 1,489 | — | 383 | — | — | — | 1,872 | 0.1 |
| 5 | Sewerage and Drainage | 85,889 | 176,713 | 41,351 | — | — | 10,515 | 314,468 | 16.9 |
| 6 | Roads and Street Lighting | 130,064 | 101,951 | 21,378 | — | 4,897 | 3,965 | 262,255 | 14.1 |
| 7 | Fire Control | 3,301 | 2,115 | 1,480 | — | — | 180 | 7,076 | .1 |
| 8 | Housing— | | | | | | | | |
| 8 | European | 19,606 | — | 7,419 | — | — | — | 27,025 | 1.5 |
| 9 | Asian—General Schemes | 11 | 21,098 | 2,383 | — | — | — | 23,492 | 1.3 |
| 10 | Asian—Tenant Purchases | — | — | — | 2,769 | — | — | — | — |
| 11 | African | 94,944 | 167,055 | 67,474 | 3,189 | — | 15,416 | 347,658 | 18.7 |
| 12 | Staff | — | 27,418 | 5,385 | — | 13,400 | 609 | 50,001 | 2.7 |
| 13 | Town Planning | 300 | 42 | — | 21,991 | — | — | Cr. 258 | — |
| 14 | Sundry Properties | 82,367 | 35,093 | — | — | 461 | 329 | 142,753 | 7.7 |
| 15 | Municipal Offices | 152,195 | 23,634 | — | 508 | 750 | 10 | 176,589 | 9.6 |
| 16 | Furniture and Sundry Equipment | — | 2,008 | 686 | 2,145 | 552 | 59 | 3,813 | .2 |
| 17 | Vehicles and Plant | 12,499 | Cr. 330 | 2,863 | — | 3,449 | Cr. 87 | 20,539 | 1.1 |
| 18 | Workshops and Depots | 13,803 | — | 780 | — | Cr. 20 | — | 14,563 | .8 |
| 19 | Water Undertakings | 323,644 | — | 65,797 | 1,933 | 8,065 | — | 399,439 | 21.5 |
| 20 | Slaughterhouses and Markets | 3,913 | — | — | — | 4,460 | 11 | 8,384 | 0.5 |
| | | 934,385 | 603,680 | 222,460 | 32,535 | 35,408 | 31,007 | 1,859,475 | 100.0 |
| 21 | Balance in Hand Carried Forward to 1957 | — | 238,195 | 19,117 | — | — | 13,486 | 270,798 | |
| | TOTALS | 978,993 | 934,554 | 260,519 | 46,709 | 53,560 | 52,008 | 2,326,343 | |

TABLE M.5 (1956)—(Contd.)

| Ref. | Income | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total | Percentage of Total |
|------|--|---------|---------|---------|---------|--------|--------|-----------|---------------------|
| | | £ | £ | £ | £ | £ | £ | £ | % |
| 22 | Balances in Hand Brought Forward from 1955 | — | 258,121 | — | 1,737 | — | 22,974 | 282,832 | |
| | CAPITAL INCOME—1956 | | | | | | | | |
| 23 | Loans— | | | | | | | | |
| | from Local Government Loans | | | | | | | | |
| | Authority | — | 567,998 | 194,337 | — | 21,000 | 23,816 | 807,151 | 42.4 |
| 24 | from Central Housing Board | — | 2,993 | 59,550 | — | — | — | 62,543 | 3.3 |
| 25 | from Banks and Others | — | — | — | — | — | — | — | |
| 26 | from Internal Reserves | — | 6,481 | — | Dr. 600 | 7,000 | — | 12,881 | .7 |
| 27 | from Temporary Internal Reserves | — | — | — | — | — | — | — | |
| | Government Grants—C.D. & W.F. | — | — | — | — | — | — | — | |
| 28 | Other Grants and Assets Transferred | 31,822 | 20,629 | 988 | Dr. 95 | 715 | Dr. 38 | 54,021 | 2.8 |
| 29 | Stock Issues—Advances therefrom .. | 703,094 | — | — | — | — | — | 703,094 | 36.9 |
| 30 | Contributions from Revenue | 95,009 | 55,967 | 5,644 | 9,075 | 17,973 | 546 | 184,214 | 9.7 |
| 31 | Contributions from Reserves | 2,438 | — | — | — | — | — | 2,438 | .1 |
| 32 | Capital Receipts and Reserves | 11,126 | 1,116 | — | 17,478 | — | — | 29,720 | 1.6 |
| 33 | Contributions from Capital Fund .. | 47,606 | — | — | — | — | — | 47,606 | 2.5 |
| | | 891,095 | 655,184 | 260,519 | 25,858 | 46,688 | 24,324 | 1,903,668 | 100 |
| 34 | Overspent Balances Carried Forward to 1957 | 87,898 | 21,249 | — | 19,114 | 6,872 | 4,710 | 139,843 | |
| | TOTALS | 978,993 | 934,554 | 260,519 | 46,709 | 53,560 | 52,008 | 2,326,343 | |

MUNICIPALITIES
TABLE OF RATES AND GRANTS—10 YEARS

| Items | 1947 | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | 1955 | 1956 |
|------------------------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|-----------|
| 1. NAIROBI | | | | | | | | | | |
| (a) Rates | £ 110,430 | £ 198,963 | £ 200,347 | £ 200,489 | £ 253,151 | £ 255,063 | £ 258,801 | £ 383,060 | £ 440,198 | £ 498,889 |
| (b) Grants | 98,441 | 184,062 | 174,819 | 186,470 | 317,760 | 358,440 | 352,508 | 378,088 | 473,432 | 538,012 |
| (c) Total | 208,871 | 383,025 | 375,166 | 386,959 | 570,911 | 613,503 | 611,309 | 761,148 | 913,630 | 1,036,901 |
| Percentage: (b) of (c) | 47% | 48% | 47% | 48% | 56% | 58% | 58% | 50% | 52% | 52% |
| 2. MOMBASA | | | | | | | | | | |
| (a) Rates | 33,950 | 47,699 | 53,740 | 71,645 | 123,409 | 127,465 | 193,286 | 217,219 | 226,627 | 272,630 |
| (b) Grants | 49,933 | 67,699 | 101,420 | 102,632 | 144,796 | 149,145 | 161,065 | 160,979 | 173,562 | 201,709 |
| (c) Total | 83,883 | 115,398 | 155,160 | 174,277 | 268,205 | 276,610 | 354,351 | 378,198 | 400,189 | 474,339 |
| Percentage: (b) of (c) | 60% | 59% | 65% | 59% | 54% | 54% | 45% | 43% | 43% | 43% |
| 3. NAKURU | | | | | | | | | | |
| (a) Rates | 608 | 2,099 | 2,905 | 3,760 | 12,314 | 12,571 | 14,657 | 15,129 | 15,264 | 21,583 |
| (b) Grants | 4,949 | 7,525 | 11,001 | 9,272 | 41,366 | 49,193 | 46,204 | 61,734 | 65,025 | 73,289 |
| (c) Total | 5,557 | 9,624 | 13,906 | 13,032 | 53,680 | 61,764 | 60,861 | 76,863 | 80,289 | 94,872 |
| Percentage: (b) of (c) | 88% | 78% | 79% | 72% | 77% | 80% | 76% | 80% | 81% | 77% |
| 4. ELDORET | | | | | | | | | | |
| (a) Rates | 807 | 1,315 | 2,204 | 2,280 | 3,716 | 11,507 | 14,967 | 15,998 | 17,062 | 29,996 |
| (b) Grants | 3,714 | 5,999 | 6,558 | 7,173 | 10,148 | 14,818 | 11,977 | 15,404 | 25,993 | 34,345 |
| (c) Total | 4,521 | 7,314 | 8,762 | 9,453 | 13,864 | 26,325 | 26,944 | 31,402 | 43,055 | 64,341 |
| Percentage: (b) of (c) | 82% | 82% | 75% | 76% | 73% | 56% | 44% | 49% | 60% | 53% |

TABLE M.6 (1956)—(Contd.)

| Items | 1947 | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | 1955 | 1956 |
|------------------------|---------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|
| 5. KISUMU | | | | | | | | | | |
| (a) Rates | 522 | 1,086 | 2,100 | 2,198 | 3,497 | 5,861 | 10,348 | 11,442 | 12,246 | 14,980 |
| (b) Grants | 7,096 | 9,996 | 12,315 | 12,961 | 18,719 | 30,219 | 35,844 | 39,185 | 40,860 | 50,212 |
| (c) Total | 7,618 | 11,082 | 14,415 | 15,159 | 22,216 | 36,080 | 46,192 | 50,627 | 53,106 | 65,192 |
| Percentage: (b) of (c) | 93% | 90% | 85% | 86% | 84% | 84% | 78% | 77% | 77% | 77% |
| 6. KITALE | | | | | | | | | | |
| (a) Rates | — | 874 | 901 | 1,664 | 1,651 | 1,642 | 2,430 | 2,430 | 2,657 | 6,713 |
| (b) Grants | — | 6,540 | 5,827 | 8,460 | 6,486 | 8,480 | 9,637 | 9,816 | 9,106 | 13,370 |
| (c) Total | — | 7,414 | 6,728 | 10,124 | 8,137 | 10,122 | 12,067 | 12,246 | 11,763 | 20,083 |
| Percentage: (b) of (c) | — | 88% | 87% | 84% | 80% | 84% | 80% | 80% | 77% | 67% |
| 7. ALL MUNICIPALITIES | | | | | | | | | | |
| (a) Rates | 146,317 | 252,036 | 262,197 | 282,036 | 397,738 | 414,109 | 494,489 | 645,278 | 714,054 | 844,791 |
| (b) Grants | 164,133 | 281,821 | 311,940 | 326,968 | 539,275 | 610,295 | 617,235 | 665,206 | 787,978 | 910,937 |
| (c) Total | 310,450 | 533,857 | 574,137 | 609,004 | 937,013 | 1,024,404 | 1,111,724 | 1,310,484 | 1,502,032 | 1,755,728 |
| Percentage: (b) of (c) | 53% | 53% | 54% | 54% | 58% | 60% | 56% | 51% | 52% | 52% |

TABLE M.6 (1956)

MUNICIPALITIES
GOVERNMENT GRANTS-IN-AID—YEAR 1956

| | Nairobi | | Mombasa | | Nakuru | | Eldoret | | Kisumu | | Kitale | | Total | | Percentage of Total |
|--|----------------|--|----------------|--|---------------|--|---------------|--|---------------|--|---------------|--|----------------|---|---------------------|
| | £ | | £ | | £ | | £ | | £ | | £ | | £ | % | |
| A. GRANTS ON REVENUE ACCOUNT | | | | | | | | | | | | | | | |
| Contributions in Lieu of Rates | 310,019 | | 118,704 | | 52,779 | | 19,904 | | 31,251 | | 7,136 | | 539,793 | | 61.3 |
| Municipal Staff Salaries | 4,290 | | 4,253 | | 2,091 | | 1,738 | | 2,404 | | 968 | | 15,744 | | 1.8 |
| Public Health Services | 85,856 | | 38,727 | | 7,662 | | 4,639 | | 7,592 | | 1,464 | | 145,940 | | 16.5 |
| Traffic Revenue Grants | 78,437 | | 29,799 | | 7,722 | | 2,561 | | 4,639 | | 2,434 | | 125,592 | | 14.3 |
| Trunk and Main District Roads | 17,363 | | 3,987 | | 1,636 | | 4,499 | | 3,565 | | 1,151 | | 32,201 | | 3.7 |
| African Housing Schemes | — | | 1,189 | | — | | — | | — | | — | | 1,189 | | .1 |
| African Affairs | 1,054 | | 103 | | 204 | | 434 | | 607 | | — | | 2,402 | | .3 |
| Share of African Poll Tax | 11,221 | | 4,947 | | 1,195 | | 570 | | 154 | | 217 | | 18,304 | | 2.0 |
| TOTAL GRANTS ON REVENUE ACCOUNT | 508,240 | | 201,709 | | 73,289 | | 34,345 | | 50,212 | | 13,370 | | 881,165 | | 100.0 |
| Percentage of Total | — | | — | | — | | — | | — | | — | | — | | — |
| B. GRANTS ON CAPITAL ACCOUNT | | | | | | | | | | | | | | | |
| Trunk Roads—Construction and Improvement | 29,772 | | — | | — | | — | | — | | — | | 29,772 | | — |
| TOTAL REVENUE AND CAPITAL GRANTS £ | 538,012 | | 201,709 | | 73,289 | | 34,345 | | 50,212 | | 13,370 | | 910,937 | | — |

(b) Townships, 1956

1. Townships having township accounts under the provisions of Part III of the Townships Ordinance, and whose accounts for 1956 were subject to the Local Government Inspector's audit, were two as under:—

Malindi. Machakos.

2. *Revenues.*—The following summary shows the comparative figures for 1955 and 1956 under main headings:—

| REVENUES | 1955 | 1956 |
|--|-------|--------|
| | £ | £ |
| Township licences | 2,263 | 1,169 |
| Conservancy Charges | 1,565 | 2,021 |
| Government Grants (including Contributions in Lieu of Rates) | 1,738 | 4,747 |
| Rates (including Crown Contributions) | 1,851 | 1,842 |
| Trading Services—Charges | 1,102 | 1,110 |
| Sundry Revenue | 88 | 533 |
| TOTALS£ | 8,607 | 11,422 |

The increased revenue is almost entirely accounted for by an increase in the Traffic Revenue Grant to Machakos from £334 in 1955 to £3,485 in 1956. The 1956 figure included a substantial figure in respect of 1954 and 1955 arrears.

3. *Expenditure.*—The comparative figures under main headings are shown below:—

| EXPENDITURE | 1955 | 1956 |
|---|-------|-------|
| | £ | £ |
| Administration and General Charges | 2,243 | 3,280 |
| Public Health and Sanitary Services | 2,246 | 3,219 |
| Public Works and Services | 639 | 1,201 |
| Trading Services | 632 | 741 |
| TOTALS£ | 5,760 | 8,441 |

The increased expenditure on all services reflects the normal development of the township services.

4. *Surplus.*—Machakos Township had a surplus of £3,691 on the year's working and has accumulated balance on Revenue Account of £7,485, representing almost two years' gross expenditure.

5. *Deficit.*—Malindi, on the other hand, showed a deficit on the year's working of £710, which after being deducted from the Revenue balance brought forward still left a balance of £2,115 or equivalent to approximately one year's net expenditure.

6. *Government Grants*.—The following is a summary of the Government grants paid to the townships in 1956:—

| Government Grants | Malindi | Machakos | Total |
|---|---------|----------|--------|
| | £ | £ | £ |
| 1. Contributions in Lieu of Rates .. | 270 | 160 | 430 |
| 2. Traffic Licences—50 per cent | 705 | 3,485 | 4,190 |
| 3. Court Fines—50 per cent | — | —27 | 27 |
| 4. Other Grants | — | 100 | 100 |
| 5. Total Grants | 975 | 3,772 | 4,747 |
| 5. Total Revenue | 3,820 | 7,602 | 11,422 |
| 6. Proportion of Grants to Total Revenue | 25% | 50% | 42% |
| 7. Rates Paid by Private Ratepayers .. | 1,320 | 522 | 1,842 |
| 8. Total Rates and Grants | 2,295 | 4,294 | 6,589 |
| 9. Proportion of Grants to Total Rates and Grants | 43% | 88% | 72% |

7. *Conservancy Services*.—The following statement shows the costs and the revenues derived from these services in each of the townships:—

| Conservancy Services | Machakos | Malindi | Total |
|--------------------------------|----------|---------|-------|
| | £ | £ | £ |
| Maintenance Expenditure | 1,275 | 1,638 | 2,913 |
| Receipts from Fees, etc. | 1,600 | 421 | 2,021 |
| Surplus | 325 | — | 325 |
| Deficit | — | 1,217 | 1,217 |
| Net Deficit | — | — | 892 |

Machakos Township has now followed the normal practice of covering the maintenance expenditure by fees. Malindi, on the other hand, continues to run this service at a considerable loss. The loss in 1956 is, however, partly due to Revenue contributions of £764 towards the purchase of plant and vehicles, a non-recurring item.

8. *Trading Services.*—The following table gives details of the various trading undertakings operated by the townships:—

| | Machakos | Malindi | Total |
|-------------------------------------|----------------|---------------|----------------|
| | £ | £ | £ |
| SLAUGHTERHOUSES— | | | |
| Expenditure | — | 152 | 152 |
| Income | 141 | 241 | 382 |
| Surplus or Deficit | <i>Cr.</i> 141 | <i>Cr.</i> 89 | <i>Cr.</i> 230 |
| MARKETS AND POUNDS— | | | |
| Expenditure | 61 | 170 | 231 |
| Income | 554 | 87 | 641 |
| Surplus or Deficit | <i>Cr.</i> 493 | <i>Dr.</i> 83 | <i>Cr.</i> 410 |
| FUNERALS AND CEMETERIES— | | | |
| Expenditure | 4 | 68 | 72 |
| Income | 5 | 8 | 13 |
| Surplus or Deficit | <i>Cr.</i> 1 | <i>Dr.</i> 60 | <i>Dr.</i> 59 |
| OTHER SERVICES (BRICKWORKS)— | | | |
| Expenditure | 286 | — | 286 |
| Income | 74 | — | 74 |
| Surplus or Deficit | <i>Dr.</i> 212 | — | <i>Dr.</i> 212 |
| ALL UNDERTAKINGS— | | | |
| Expenditure | 351 | 390 | 741 |
| Income | 774 | 336 | 1,110 |
| Surplus or Deficit | <i>Cr.</i> 423 | <i>Dr.</i> 54 | <i>Cr.</i> 369 |

9. *Rating and Valuation.*—The rates imposed in the townships in 1955 and 1956 are shown below, together with the date and currency of the Valuation Roll:—

| | PERCENTAGE RATE | | VALUATION ROLL | |
|------------------|-----------------|-----------------|----------------|--------------------------|
| | 1955 | 1956 | Date | Year of currency in 1956 |
| | <i>per cent</i> | <i>per cent</i> | | |
| Malindi | $\frac{3}{4}$ | $\frac{3}{4}$ | 1953 | 4 |
| Machakos | $1\frac{1}{4}$ | $1\frac{1}{4}$ | 1954 | 3 |

An improvement in the Malindi rate collection took place in 1955 and 1956. At 31st December, 1954, £350 (27 per cent of the rate levy) was unpaid, while at 31st December, 1956, this figure had fallen to £155 (12 per cent).

10. *Capital Transactions.*—These are summarized in Table T4. The total capital expenditure was £2,781 (1955, £1,301), and income amounted to £777 (1955, £70), entirely from Revenue contributions, the remaining expenditure being met from balances.

11. *Tables.*—The following summary tables, relating to the finances of the self-accounting townships, are appended:—

- T.1—Balance Sheets.
- T.2—Revenue Expenditure.
- T.3—Revenue Income.
- T.4—Capital Accounts.

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Principal Local Government Inspector.

TOWNSHIPS
SUMMARY OF BALANCE SHEETS AS AT 31st DECEMBER, 1956

| | Machakos | Malindi | Total |
|---|---------------|--------------|---------------|
| | £ | £ | £ |
| LIABILITIES AND SURPLUS | | | |
| CAPITAL LIABILITIES | | | |
| Government Loans | 1,040 | — | 1,040 |
| CAPITAL SURPLUS | | | |
| Government Grants and Assets Transferred | 2,000 | 3,080 | 5,080 |
| Revenue Contributions | 315 | 1,180 | 1,495 |
| Total Capital Funds | 3,355 | 4,260 | 7,615 |
| REVENUE | | | |
| Sundry Creditors | 111 | 11 | 122 |
| Suspense Account—A.D.C. Rates | 195 | — | 195 |
| Reserves— | | | |
| Renewals and Replacements | 495 | 957 | 1,452 |
| Other Specific Reserves | 54 | — | 54 |
| Revenue Funds | 7,485 | 2,115 | 9,600 |
| TOTAL .. £ | 11,695 | 7,343 | 19,038 |
| ASSETS AND OUTLAY | | | |
| CAPITAL | | | |
| Public Health and Sanitary Services | 1,204 | — | 1,204 |
| Slaughterhouses | — | 377 | 377 |
| Markets and Pounds | 550 | 739 | 1,289 |
| Vehicles, Plant and Equipment | 250 | 2,017 | 2,267 |
| Sundry Properties | — | 1,127 | 1,127 |
| Total Capital Outlay | 2,004 | 4,260 | 6,264 |
| Cash in Hand on Capital Account | 1,351 | — | 1,351 |
| Total Capital Assets | 3,355 | 4,260 | 7,615 |
| REVENUE | | | |
| Sundry Debtors | 276 | 825 | 1,101 |
| Investments | 7,950 | 738 | 8,688 |
| Cash in Hand on Revenue Account | 114 | 1,520 | 1,634 |
| TOTAL .. £ | 11,695 | 7,343 | 19,038 |

TOWNSHIPS
SUMMARY OF REVENUE ACCOUNTS—EXPENDITURE—YEAR 1956

| EXPENDITURE | Machakos | Malindi | Total |
|---|----------|---------|--------|
| | £ | £ | £ |
| ADMINISTRATION AND GENERAL CHARGES | | | |
| Salaries and Allowances | 1,412 | 512 | 1,924 |
| Office and Sundry Expenses.. .. . | 662 | 694 | 1,356 |
| | 2,074 | 1,206 | 3,280 |
| SANITARY SERVICES | | | |
| Conservancy | 1,275 | 1,638 | 2,913 |
| Street Cleaning | — | 306 | 306 |
| | 1,275 | 1,944 | 3,219 |
| PUBLIC WORKS AND SERVICES | | | |
| Roads and Drains | 211 | 990 | 1,201 |
| TRADING SERVICES | | | |
| Slaughterhouses | — | 152 | 152 |
| Markets and Pounds | 61 | 170 | 231 |
| Funerals and Cemeteries | 4 | 68 | 72 |
| Other Services | 286 | — | 286 |
| | 351 | 390 | 741 |
| TOTAL EXPENDITURE | 3,911 | 4,530 | 8,441 |
| SURPLUS FOR YEAR | 3,691 | — | 3,691 |
| TOTAL | 7,602 | 4,530 | 12,132 |

TABLE T.3 (1956)

TOWNSHIPS
SUMMARY OF REVENUE ACCOUNTS—INCOME—YEAR 1956

| | Machakos | Malindi | Total |
|--|----------|---------|--------|
| | £ | £ | £ |
| INCOME | | | |
| TOWNSHIP LICENCES | | | |
| Premises and Business | 389 | 244 | 633 |
| Cycles | 196 | 237 | 433 |
| Other Licences | 10 | 93 | 103 |
| | 595 | 574 | 1,169 |
| CONSERVANCY CHARGES | 1,600 | 421 | 2,021 |
| GOVERNMENT GRANTS | | | |
| Contribution to Royal Visit.. .. . | 100 | — | 100 |
| Traffic Licences—50 per cent | 3,485 | 705 | 4,190 |
| Court Fines—50 per cent | 27 | — | 27 |
| | 3,612 | 705 | 4,317 |
| ASSESSMENT RATES | | | |
| General Site Value Rates | 522 | 1,320 | 1,842 |
| Government Contributions in Lieu | 160 | 270 | 430 |
| | 682 | 1,590 | 2,272 |
| TRADING SERVICES | | | |
| Slaughterhouses | 141 | 241 | 382 |
| Markets and Pounds | 554 | 87 | 641 |
| Funerals and Cemeteries | 5 | 8 | 13 |
| Other Services | 74 | — | 74 |
| | 774 | 336 | 1,110 |
| SUNDRY REVENUE | | | |
| Grazing Fees | 88 | — | 88 |
| Other Revenue | 251 | 194 | 445 |
| | 339 | 194 | 533 |
| TOTAL INCOME | 7,602 | 3,820 | 11,422 |
| DEFICIENCY FOR THE YEAR | — | 710 | 710 |
| TOTALS .. £ | 7,602 | 4,530 | 12,132 |

TOWNSHIPS
SUMMARY OF CAPITAL ACCOUNTS—YEAR 1956

| | Machakos | Malindi | Total |
|---|--------------|------------|--------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Balances Overspent Brought Forward from 1955 | — | — | — |
| CAPITAL EXPENDITURE, 1956 | | | |
| Conservancy | 315 | — | 315 |
| Markets and Pounds | 550 | — | 550 |
| Slaughterhouses and Equipment | — | — | — |
| Staff Housing | — | — | — |
| Vehicles, Plant and Equipment | 1,139 | 777 | 1,916 |
| | 2,004 | 777 | 2,781 |
| Balances in Hand Carried Forward to 1956 .. | 311 | — | 311 |
| Unexpended Capital Grants | — | — | — |
| TOTALS .. £ | 2,315 | 777 | 3,092 |
| INCOME | | | |
| Balances in Hand Brought Forward from 1955 | 2,315 | — | 2,315 |
| CAPITAL INCOME, 1956 | | | |
| Government Grants and Assets Transferred | — | — | — |
| Contributions from Revenue | — | 777 | 777 |
| | — | 777 | 777 |
| Balances Overspent Carried Forward to 1957 .. | — | — | — |
| TOTALS .. £ | 2,315 | — | 3,092 |

(c) County and District Councils, 1956

1. *Local Authorities.*—The accounts of seven county and district councils were subject to audit for the year 1956 as follows:—

County Councils

Aberdare.

Nairobi.

Nakuru.

Naivasha.

Nyanza.

District Councils

Trans Nzoia.

Uasin Gishu.

Although the county councils are constituted under a different Ordinance with wider functions than the district councils, the financial statistics for both are combined in the same tables. The two remaining district councils at 31st December, 1956, have since assumed county status, and it is considered convenient to group them together during the transitional period, so as to afford comparisons of progress in the development of new local government services.

2. *Revenue Accounts, Income.*—The income of the councils, excluding road grants, is detailed in Table C.2 and summarized below:—

| INCOME 1956 | Amount | Per cent of total |
|---|---------|----------------------|
| | £ | |
| Administration Grants (including supplementary allocations) | 123,528 | 41 |
| Chief Officers' Salary Grants | 11,847 | 4 |
| Public Health Grant | 36,601 | 12 |
| Contributions in Lieu of Rates | 6,024 | 2 |
| Diminishing Grants | 29,419 | 10 |
| Total Government Grants | 207,419 | 69 |
| Rate Income | 29,915 | 10 |
| Interest on Investments | 5,869 | 2 |
| Rents | 7,191 | 2 |
| Licence Fees | 3,920 | 1 |
| School Fees | 4,253 | 1 |
| Income from Beer Halls | 29,986 | 10 |
| Other Income | 14,745 | 5 |
| TOTAL£ | 303,298 | 100 |

Sixty-nine per cent (1955, 75 per cent) of the total revenues were derived from Government grants of various kinds, while rates paid by private ratepayers were only 10 per cent (1955, 6 per cent) of the total income from beer halls has increased from 2 per cent to 10 per cent in 1956 (*see note below*).

3. *Revenue Accounts, Expenditure.*—The following is a summary of the expenditure of the councils, excluding roads expenditure:—

| EXPENDITURE, 1956 | Amount | Per cent of Total 1956 | Per cent of Total 1955 |
|--|---------|------------------------------|------------------------------|
| | £ | | |
| Administration and General Charges .. | 55,613 | 19 | 22 |
| Works Overheads | 121,797 | 42 | 50 |
| Total Overheads | 177,410 | 61 | 72 |
| Public Health Services | 47,656 | 16 | 17 |
| African Welfare and Social Services .. | 39,175 | 14 | 3 |
| European Primary School | 4,932 | 2 | 2 |
| Other Expenses | 21,520 | 7 | 6 |
| TOTALS | 290,693 | 100 | 100 |

African Welfare Services accounted for an increased share of the total expenditure, and they continue to be expanded by every council.

4. *Revenue Funds*.—The following statement shows the effect of the year's transactions upon the Revenue Funds of the councils:—

| | Balances on hand 1st Jan., 1956 | YEAR 1956 | | Balances carried forward 31-12-56 |
|--------------------------|---------------------------------------|---------------|---------------|--------------------------------------|
| | | Surplus | Deficits | |
| | £ | £ | £ | £ |
| COUNTY COUNCILS | | | | |
| Aberdare | 8,036 | | 352 | 7,684 |
| Nairobi | 10,952 | (a) 16,798 | | (b) 27,750 |
| Nakuru | 6,219 | 5,571 | | 11,790 |
| Naivasha | 10,311 | | 13,699 | Dr. 3,388 |
| Nyanza | 7,371 | 2,949 | | 10,320 |
| DISTRICT COUNCILS | | | | |
| Trans Nzoia | 5,713 | 71 | | 5,784 |
| Uasin Gishu | 1,167 | 473 | | 1,640 |
| TOTALS .. £ | 49,769 | 25,862 | 14,051 | 61,580 |

NOTES—

| | |
|---|----------------|
| (a) Surplus—General Fund | £ 17,592 |
| Less Deficit—Karen Estate (Special Rate) Account .. | 794 |
| | <u>£16,798</u> |
| (b) Balances—General Fund | 25,289 |
| Karen Estate (Special Rate) Account | 2,461 |
| | <u>£27,750</u> |

5. *Road Works*.—These services continue to be the main activity of both the county and the district councils and are wholly financed by the Road Authority.

Details of the expenditure and income for maintenance, specific betterment and construction are shown in Table C.3, which is summarized hereunder, together with comparative figures for 1955:—

| | 1955 | 1956 |
|--|---------|---------|
| | £ | £ |
| Unexpended Grants, 1st January (net) | 43,054 | 59,054 |
| Road Grants for the Year | 384,705 | 409,635 |
| Total available for Road Works | 427,759 | 468,689 |
| Roads Expenditure during the Year | 368,705 | 499,194 |
| Overexpenditure at 31st December (net) £ | 59,054 | 30,505 |

Of the total expenditure on road works, £499,194, maintenance expenditure was £249,775 (50 per cent), the remainder being spent on construction and other special works.

6. *County Councils, Rates.*—Table C.2 shows that the total rate income of county councils in 1956 was £29,915. This figure excludes the rates levied in the county areas for the benefit of the county district councils, these being shown in the summary table C.D.1 relating to these councils.

For convenient reference the rate income of both the counties and the county districts are shown together on the table which follows:—

| COUNTY | County Rates | District Rates | Total Rates |
|-----------------------------------|--------------|----------------|-------------|
| | £ | £ | £ |
| ABERDARE | | | |
| General Rate | — | 8,291 | 8,291 |
| Crown Contributions .. | — | 9,794 | 9,794 |
| | — | 18,085 | 18,085 |
| NAIROBI | | | |
| General Rates | 15,913 | 10,980 | 26,893 |
| Crown Contributions .. | 670 | 5,867 | 6,537 |
| Karen Special Rate .. | 4,171 | — | 4,171 |
| | 20,754 | 16,847 | 36,931 |
| NAKURU | | | |
| General Rate | 8,032 | 2,227 | 10,259 |
| Crown Contributions .. | 5,354 | 4,158 | 9,512 |
| | 13,386 | 6,385 | 19,771 |
| NAIVASHA | | | |
| General Rate | 1,874 | 3,483 | 5,357 |
| Crown Contributions .. | — | 1,063 | 1,063 |
| | 1,874 | 4,546 | 6,420 |
| NYANZA | | | |
| General Rate | 4,766 | 1,207 | 5,973 |
| Crown Contributions .. | — | 882 | 882 |
| | 4,766 | 2,089 | 6,855 |
| Total Rates | 34,086 | 26,188 | 60,274 |
| Total Crown Contributions | 6,024 | 21,764 | 27,788 |
| TOTAL RATE INCOME .. £ | 40,110 | 47,952 | 88,062 |

The total rate income in 1956 was £88,062, compared with £57,438 in 1955. Aberdare County Council did not levy a county rate in either year, while Naivasha County Council did not levy a county rate in 1955.

There is still only partial uniformity in allocating the total rate revenues between the county and the districts. The methods used were as follows:—

Naivasha.—Transfers in proportion to rate income, described as precepts, were made to the County Fund.

Nyanza.—No part of the rates levied in the area of the rural district councils were credited to them. The Urban District Council, on the other hand, received the whole of the rates levied in their area and made a small contribution to the County Fund.

Nairobi and Nakuru.—Separate county and county district rates were levied, the proceeds being credited direct to the appropriate accounts.

Naivasha and Aberdare.—Neither County Council levied a county rate in 1956. Thus only two county councils levied two-part rates in accordance with the Ordinance.

7. *Capital Expenditure.*—Details of Capital Expenditure are shown in Table C.4 and these are summarized below, together with comparative figures for 1955:—

| CAPITAL EXPENDITURE | 1955 | | 1956 | |
|---|-----------|-------------------|---------|-------------------|
| | Amount | Per cent of Total | Amount | Per cent of Total |
| | £ | | £ | |
| Vehicles, Plant and Equipment .. | 105,465 | 54 | 164,671 | 63 |
| Staff Housing | 35,954 | 19 | 43,818 | 17 |
| Offices, Stores and Workshops .. | 16,471 | 9 | 24,875 | 10 |
| African Welfare Centres, Dispensaries and Schools | 21,426 | 11 | 15,619 | 6 |
| Special Road Works | 688 | — | 3,970 | 1 |
| Other Works | 14,149 | 7 | 8,383 | 3 |
| | £ 194,153 | 100 | 261,336 | 100 |

Total capital expenditure for 1956 was £67,183 higher than in 1955, and as in previous years expenditure on vehicles, plant and equipment, mainly for road works, was the main item.

8. *Capital Income.*—The percentage of capital income from loans increased from 35 per cent in 1955 to 42 per cent in 1956. The percentage from Revenue contributions also rose from 5 per cent to 9 per cent. The sources of capital income for 1955 and 1956 are shown below:—

| | 1955 | | 1956 | |
|--|-----------|-------------------|---------|-------------------|
| | Amount | Per cent of Total | Amount | Per cent of Total |
| | £ | | £ | |
| Loans from Government | 50,936 | 32 | 54,164 | 23 |
| Government Grants | 33,081 | 20 | 49,389 | 21 |
| Total Directly from Government Sources | 84,017 | 52 | 103,553 | 45 |
| From Renewals Reserves | 64,109 | 40 | 62,487 | 26 |
| From Revenue | 8,136 | 5 | 22,926 | 9 |
| Internal Loans | 4,212 | 3 | 45,812 | 19 |
| Capital Receipts, Donations, etc. .. | 2 | — | 2,636 | 1 |
| | £ 160,476 | 100 | 237,414 | 100 |

£29,000 of the total loans was raised by Naivasha County Council from the Government, while Nakuru County Council borrowed £31,000 from Internal Funds.

9. *Analysis of Expenditure.*—Table C.5 shows the total revenue expenditure of the councils and a percentage analysis of the expenditure. Of the total expenditure in 1956, 63 per cent was spent directly on road works (1955, 67 per cent).

The mileage of district roads increased by six during the year and that of trunk roads by 12. The average expenditure per mile rose from £58 in 1955 to £79 in 1956.

10. *Tables.*—The following summary tables relating to the finances of the county and district councils are appended:—

- C.1—Balance Sheets.
- C.2—General Revenue Accounts.
- C.3—Road Works.
- C.4—Capital Accounts.
- C.5—Summary and Analysis of Expenditure.

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COUNTY AND DISTRICT COUNCILS

SUMMARY OF BALANCE SHEETS AS AT 31ST DECEMBER, 1956

| | COUNTY COUNCILS | | | | DISTRICT COUNCILS | | TOTAL | |
|---|-----------------|----------------|----------------|----------------|-------------------|----------------|------------------|-------------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Trans Nzoia | | Uasin Gishu |
| | £ | £ | £ | £ | £ | £ | | £ |
| LIABILITIES AND SURPLUS | | | | | | | | |
| CAPITAL LIABILITIES | | | | | | | | |
| Loans Outstanding—Government | 3,209 | 178,785 | 24,401 | 44,756 | 12,349 | — | 263,500 | |
| Internal Reserves .. | 6,404 | 675 | 37,181 | 4,323 | 12,925 | 6,849 | 78,623 | |
| D.A.R.A.—Advances for Plant .. | 20,706 | — | — | 6,379 | 4,213 | 1,810 | 33,108 | |
| Cash Overdrawn on Capital Account .. | — | 2,265 | 3,338 | 24,805 | 13,416 | — | 43,824 | |
| Total Capital Liabilities | 30,319 | 181,725 | 64,920 | 80,263 | 42,903 | 8,659 | 419,055 | |
| CAPITAL SURPLUS | | | | | | | | |
| Government Grants—African Housing .. | 12,084 | 20,714 | 8,417 | 7,669 | — | 8,466 | 60,350 | |
| Other Grants .. | 8,514 | 36,208 | 25,785 | 19,779 | 28,559 | 11,423 | 142,543 | |
| Capital Receipts and Donations .. | 1,093 | 610 | 530 | 2,284 | 5,193 | 5,335 | 15,045 | |
| Contributions from Revenue and Reserves | 60,890 | (a)122,058 | 69,816 | 33,234 | 35,748 | 55,340 | 408,263 | |
| Loans Repaid | 1,353 | 12,165 | 4,498 | 3,850 | 4,097 | 3,606 | 31,131 | |
| Total Capital Funds | 114,253 | 373,480 | 173,966 | 147,079 | 116,500 | 95,288 | 1,076,387 | |
| REVENUE | | | | | | | | |
| Revenue Liabilities | 7,001 | 70,111 | 33,490 | 10,541 | 10,768 | 9,549 | 143,569 | |
| Unexpended Grants for Road Works | 17,333 | — | — | 9,724 | 4,205 | 2,781 | 34,043 | |
| Reserves— | | | | | | | | |
| Plant Renewals and Replacements .. | 36,171 | 67,278 | 53,524 | 38,111 | 44,286 | 26,662 | 298,554 | |
| Other Specific Reserves | 27,054 | 11,095 | 11,296 | 6,017 | 3,916 | 3,632 | 65,753 | |
| African Social Centre Funds | — | — | — | — | — | — | — | |
| Revenue Funds | 7,684 | (b) 27,750 | 11,790 | 101 | 10,320 | 5,784 | 65,069 | |
| Cash Overdrawn on Revenue Account .. | 8,296 | — | 12,810 | 1,990 | — | 3,563 | 26,659 | |
| TOTALS | 217,792 | 549,714 | 296,876 | 213,563 | 189,995 | 147,259 | 1,710,034 | |

NOTES—

(a) Includes £28,553 Contributions from District Rates.

(b) Includes £2,461 Karen Estate Revenue Fund.

TABLE C.1 (1956)—(Contd.)

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCILS | | TOTAL |
|--|-----------------|---------|---------|----------|---------|-------------|-------------------|-----------|-------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Trans Nzoia | Uasin Gishu | | |
| | £ | £ | £ | £ | £ | £ | £ | | |
| ASSETS AND OUTLAY | | | | | | | | | |
| CAPITAL | | | | | | | | | |
| CAPITAL ASSETS | | | | | | | | | |
| Roads, Drains and Street Lighting | .. | .. | .. | .. | .. | .. | .. | .. | |
| Water Supply | .. | .. | .. | .. | .. | .. | .. | .. | |
| Housing— | | | | | | | | | |
| African (Road Gangs) | 3,967 | 21,781 | 8,417 | 6,574 | 3,446 | 8,249 | 4,259 | 56,693 | |
| Staff | 13,008 | 49,949 | 15,951 | 41,479 | 29,539 | 7,088 | 8,674 | 165,688 | |
| Vehicles and Plant | 80,766 | 119,562 | 122,911 | 68,597 | 72,207 | 63,035 | 40,936 | 568,014 | |
| Buildings, Furniture and Equipment | 15,918 | 122,608 | 12,713 | 13,375 | 11,308 | 7,516 | 1,952 | 185,390 | |
| African Social Centres | .. | .. | .. | 4,206 | .. | 8,021 | .. | 12,227 | |
| African Welfare Services | .. | .. | .. | 12,670 | .. | .. | .. | 12,670 | |
| Total Capital Outlay | 113,659 | 373,480 | 173,966 | 146,901 | 116,500 | 93,909 | 55,821 | 1,074,236 | |
| Cash in Hand on Capital Account | 594 | .. | .. | 178 | .. | 1,379 | .. | 2,151 | |
| Total Capital Assets | 114,253 | 373,480 | 173,966 | 147,079 | 116,500 | 95,288 | 55,821 | 1,076,387 | |
| REVENUE | | | | | | | | | |
| Sundry Debtors | 2,845 | 30,006 | 38,621 | 3,856 | 5,247 | 6,481 | 1,492 | 88,548 | |
| Stores | 8,393 | 13,469 | 15,674 | 13,875 | 5,262 | 1,806 | 2,224 | 60,703 | |
| Investments (including Loans to Capital) | 92,197 | 88,429 | 67,869 | 14,470 | 26,584 | 43,659 | 33,590 | 366,798 | |
| Cash in Hand on Revenue Account | 104 | 24,937 | 746 | 30,794 | 24,392 | 25 | 1,114 | 82,112 | |
| Revenue Funds Overdrawn | .. | .. | .. | 3,489 | .. | .. | .. | 3,489 | |
| Road Grant Overspent | .. | 19,393 | .. | .. | 12,010 | .. | 594 | 31,997 | |
| TOTALS | 217,792 | 549,714 | 296,876 | 213,563 | 189,995 | 147,259 | 94,835 | 1,710,034 | |

TABLE C.2 (1956)

COUNTY AND DISTRICT COUNCILS

SUMMARY OF REVENUE ACCOUNTS—YEAR 1956

| | COUNTY COUNCILS | | | | | DISTRICT COUNCILS | | Total | Percent- age of Total |
|--|-----------------|---------|--------|---------------|--------|-------------------|----------------|--------|-----------------------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Trans Nzoia | Uasin Gishu | | |
| | £ | £ | £ | £ | £ | £ | £ | | |
| EXPENDITURE | | | | | | | | | |
| ADMINISTRATION AND GENERAL CHARGES | | | | | | | | | |
| Salaries and Allowances | 6,976 | 25,420 | 5,991 | 7,565 | 2,194 | 4,250 | 6,328 | 58,724 | 20.2 |
| Travelling Expenses | 1,372 | 2,433 | 630 | 1,060 | 251 | 1,181 | 882 | 7,809 | 2.7 |
| Office Expenses | 1,057 | 9,386 | 640 | 3,077 | 200 | 949 | 389 | 15,698 | 5.4 |
| General Charges (including Inspection Fees) | 398 | 2,205 | 1,804 | 583 | 315 | 728 | 517 | 6,550 | 2.4 |
| Contributions to Capital | — | 1,128 | 511 | — | 292 | — | — | 1,931 | 0.6 |
| Total Administration and General Charges | 9,803 | 40,572 | 9,576 | 12,285 | 3,252 | 7,108 | 8,116 | 90,712 | 31.3 |
| Less Charged to Other County Accounts and County Districts | 6,816 | 18,438 | — | 9,073 | 250 | 522 | — | 35,099 | 12.4 |
| Net Administration and General Charges | 2,987 | 22,134 | 9,576 | 3,212 | 3,002 | 6,586 | 8,116 | 55,613 | 18.9 |
| PUBLIC HEALTH | | | | | | | | | |
| Medical Officer of Health's Department and General Services | — | 10,359 | 10,606 | 9,359 | — | — | — | 30,324 | 10.3 |
| Administration and General Charges (Proportion) | — | 6,506 | 1,546 | 487 | — | — | — | 8,539 | 3.0 |
| Ambulance Service | — | 2,487 | 1,101 | 913 | — | — | — | 4,501 | 1.7 |
| Anti-Malarial, etc., Treatments | — | 2,671 | 1,318 | 87 | — | — | — | 4,076 | 1.4 |
| Other Expenses | — | — | — | 216 | — | — | — | 216 | 0.1 |
| Total | 22,023 | 14,571 | 11,062 | — | — | — | — | 47,656 | 16.5 |

TABLE C.2 (1956)—(Contd.)

| | COUNTY COUNCILS | | | | | DISTRICT COUNCILS | | Total | Percent- age of Total |
|---|-----------------|----------------|---------------|---------------|---------------|-------------------|----------------|----------------|-----------------------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Trans Nzoia | Uasin Gishu | | |
| | £ | £ | £ | £ | £ | £ | £ | | |
| EXPENDITURE—(Contd.) | | | | | | | | | |
| ROADS ADMINISTRATION | | | | | | | | | |
| Works Overheads | 7,978 | 23,770 | 15,601 | 3,512 | 15,670 | 6,068 | 4,872 | 77,471 | 26.5 |
| Administration and General Charges (Proportion) | 4,836 | 10,261 | 6,697 | 13,201 | 6,712 | — | — | 41,707 | 14.4 |
| Contributions to Capital | 205 | — | 2,122 | — | 292 | — | — | 2,619 | 1.0 |
| | 13,019 | 34,031 | 24,420 | 16,713 | 22,674 | 6,068 | 4,872 | 121,797 | 41.9 |
| OTHER SERVICES | | | | | | | | | |
| Control of Grass Fires | — | — | — | — | — | — | — | — | — |
| Control of Resident Labourers | — | — | — | — | 277 | 1,032 | 25 | 1,334 | 0.3 |
| Control of Quarries | — | — | — | — | — | — | — | — | — |
| African Social Centres | 1,382 | — | 1,522 | — | — | 1,773 | — | 4,677 | 1.7 |
| Roads Maintenance (Karen Estate) | — | — | — | — | — | — | — | — | — |
| Water Supply | — | 978 | — | — | — | — | — | 978 | 0.3 |
| Other Expenses | — | (a)8,030 | 15,074 | — | — | 398 | 638 | 24,140 | 8.3 |
| African Welfare Services | 125 | — | 1,089 | 32,578 | — | 706 | — | 34,498 | 12.1 |
| | 1,507 | 9,008 | 17,685 | 32,578 | 277 | 3,909 | 663 | 65,627 | 22.7 |
| Total Expenditure | 17,513 | 87,196 | 66,252 | 63,565 | 25,953 | 16,563 | 13,651 | 290,693 | 100 |
| Surplus for the Year | — | 17,592 | 5,571 | — | 2,949 | 71 | 473 | 26,656 | — |
| TOTALS .. £ | 17,513 | 104,788 | 71,823 | 63,565 | 28,902 | 16,634 | 14,124 | 317,349 | — |

(a) Includes Tigonni Day School Expenses £4,932.

TABLE C.2 (1956)—(Contd.)

| | COUNTY COUNCILS | | | | | DISTRICT COUNCILS | | Total | Percent- age of Total |
|--|-----------------|---------|--------|---------------|--------|-------------------|----------------|---------|-----------------------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Trans Nzola | Uasin Gishu | | |
| | £ | £ | £ | £ | £ | £ | £ | | |
| INCOME | | | | | | | | | |
| ADMINISTRATION—GENERAL AND ROADS | | | | | | | | | |
| Road Authority Administration Grants | 12,085 | 34,031 | 23,787 | 11,201 | 21,086 | 10,200 | 11,000 | 123,390 | 40.7 |
| Contribution from Commissioner for Local Governments Pool | — | — | — | — | — | — | — | — | — |
| D.A.R.A. Grants—Appropriations | 1,339 | 3,986 | 2,264 | 876 | 1,339 | 813 | 1,230 | 11,847 | 3.9 |
| Chief Officers' Salaries Grant (one-third) | 867 | — | 31 | — | 36 | 24 | — | 958 | 0.3 |
| Special and Private Works | 506 | 3,565 | 1,191 | 699 | 604 | 362 | 264 | 7,191 | 2.9 |
| Rents | 10 | 823 | 351 | 273 | 660 | — | 255 | 2,372 | 0.7 |
| Other Income | 14,807 | 42,405 | 27,624 | 13,049 | 23,725 | 11,399 | 12,749 | 145,758 | 48.5 |
| PUBLIC HEALTH | | | | | | | | | |
| Government Grants (Diminishing) | — | 19,078 | 10,740 | 6,783 | — | — | — | 36,601 | 12.0 |
| Other Income | — | 1,956 | 1,147 | 2,590 | — | — | — | 5,693 | 2.0 |
| | — | 21,034 | 11,887 | 9,373 | — | — | — | 42,294 | 14.0 |
| OTHER SERVICES, ETC. | | | | | | | | | |
| Rate Income | — | 15,243 | 8,032 | 1,874 | 4,766 | — | — | 29,915 | 9.9 |
| Government Contributions in Lieu of Rates | — | 670 | 5,354 | — | — | — | — | 6,024 | 2.0 |
| Bank and Investment Interest | 883 | 2,970 | 498 | 331 | 100 | 1,056 | 31 | 5,869 | 2.0 |
| Control of Grass Fires | — | — | — | — | — | — | — | — | — |
| Control of Resident Labourers | — | — | — | 107 | 8 | 236 | 12 | 363 | 0.1 |

TABLE C.2 (1956)—(Contd.)

| | COUNTY COUNCILS | | | | | DISTRICT COUNCILS | | Total | Percent- age of Total |
|--|-----------------|----------|--------|---------------|--------|-------------------|----------------|---------|-----------------------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Trans Nzoia | Uasin Gishu | | |
| | £ | £ | £ | £ | £ | £ | £ | | |
| INCOME—(Contd.) | | | | | | | | | |
| Quarry Licence Fees | — | 2,620 | 1,054 | — | — | — | — | 3,674 | 1.2 |
| Vehicle and Shop Licences | — | 99 | — | 78 | — | — | 46 | 246 | 0.1 |
| Water Supply | — | 880 | — | — | — | — | — | 880 | 0.3 |
| Diminishing Grant from Government | — | 14,569 | 14,850 | — | — | — | — | 29,419 | 9.7 |
| Other Income | 88 | (a)4,298 | 1,748 | 14 | 303 | 1,133 | 1,148 | 8,732 | 2.2 |
| Income from Beerhalls | 1,383 | — | 776 | 25,040 | — | 2,787 | — | 29,986 | 10.0 |
| | 2,354 | 41,349 | 32,312 | 27,444 | 5,177 | 5,235 | 1,237 | 115,108 | 37.5 |
| Total Income | 17,161 | 104,788 | 71,823 | 49,866 | 28,902 | 16,634 | 13,986 | 303,160 | 100 |
| Deficit for the Year—Met by the Deficiency Charged to Revenue Funds | — | — | — | — | — | — | — | 138 | — |
| | 352 | — | — | 13,699 | — | — | — | 14,051 | — |
| TOTALS | £ 17,513 | 104,788 | 71,823 | 63,565 | 28,902 | 16,634 | 14,124 | 317,349 | — |

(a) Includes European Primary School Fees £4,253.

COUNTY AND DISTRICT COUNCILS
SUMMARY OF ROAD WORKS REVENUE ACCOUNTS—YEAR 1956

| | COUNTY COUNCILS | | | | | DISTRICT COUNCILS | | TOTAL |
|--|-----------------|---------|--------|----------|--------|-------------------|-------------|---------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Trans Nzoia | Uasin Gishu | |
| | £ | £ | £ | £ | £ | £ | £ | £ |
| EXPENDITURE | | | | | | | | |
| OVEREXPENDITURE brought forward from 1955 | | | | | | | | |
| Maintenance—District Roads | — | — | 4,051 | — | — | — | — | 4,051 |
| Construction—Grants for Special Works | 1,455 | 21,900 | 1,908 | — | 1,826 | 360 | — | 27,449 |
| Maintenance, Township and Sundry Roads | 305 | — | — | — | — | 1,325 | — | 1,630 |
| | 1,760 | 21,900 | 5,959 | — | 1,826 | 1,685 | — | 33,130 |
| WORKS EXPENDITURE, 1956 | | | | | | | | |
| Maintenance—District Roads | 47,896 | 48,084 | 45,985 | 20,531 | 36,224 | 23,011 | 28,044 | 249,775 |
| Specified Betterment—District Roads | 13,010 | — | 18,923 | 291 | — | 6,262 | 3,858 | 42,344 |
| Maintenance—Township and Sundry Roads | 14,059 | — | — | — | — | 479 | — | 14,538 |
| Construction—Special Works | 891 | 129,787 | 7,573 | 12,827 | 32,659 | 6,748 | 963 | 191,448 |
| Construction—D.A.R.A. Works | — | 981 | — | — | — | 108 | — | 1,089 |
| | 75,856 | 178,852 | 72,481 | 33,649 | 68,883 | 36,608 | 32,865 | 499,194 |
| UNEXPENDED BALANCES carried forward to 1957 | | | | | | | | |
| Maintenance—District Roads | 13,223 | 11,526 | 7,453 | 1,959 | 4,040 | 2,781 | 628 | 41,610 |
| Specified Betterment—District Roads | 1,764 | — | — | — | — | — | — | 1,764 |
| Maintenance—Townships and Sundry Roads | 1,111 | — | — | — | — | — | — | 1,148 |
| Construction—Special Works | — | 24,959 | 763 | 5,292 | 6,279 | 503 | 148 | 37,944 |
| Construction—D.A.R.A. Works | — | — | — | — | — | 122 | — | 122 |
| | 16,098 | 36,485 | 8,216 | 7,251 | 10,319 | 3,443 | 776 | 82,588 |
| TOTALS | 93,714 | 237,237 | 86,656 | 40,900 | 81,028 | 41,736 | 33,641 | 614,912 |

TABLE C.3 (1956)—(Contd.)

| | COUNTY COUNCILS | | | | | DISTRICT COUNCILS | | TOTAL |
|--|-----------------|---------|--------|----------|--------|-------------------|----------------|---------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Trans Nzoia | Uasin Gishu | |
| | £ | £ | £ | £ | £ | £ | £ | |
| INCOME | | | | | | | | |
| UNEXPENDED BALANCES brought forward from 1955 | | | | | | | | |
| Maintenance—District Roads | 22,858 | 4,818 | 5,200 | 1,507 | 2,058 | 569 | 4,754 | 41,764 |
| Specified Betterment—District Roads .. | 8,235 | — | 1,000 | — | — | — | 1,518 | 10,753 |
| Maintenance—Townships and Sundry Roads | 7,785 | — | — | — | — | — | — | 7,785 |
| Construction—Special Works | 891 | 20,806 | 4,272 | 2,406 | 2,014 | — | 282 | 30,671 |
| Construction—D.A.R.A. Works | — | 981 | — | — | — | 230 | — | 1,211 |
| | 39,769 | 26,605 | 10,472 | 3,913 | 4,072 | 799 | 6,554 | 92,184 |
| REVENUE, 1956 | | | | | | | | |
| Maintenance Grants—District Roads .. | 38,262 | 54,791 | 40,486 | 20,983 | 38,207 | 25,223 | — | 217,952 |
| Specified Betterment Grants—District Roads | 7,885 | — | 5,000 | — | — | 4,700 | — | 17,585 |
| Construction—Special Works | 7,463 | 99,963 | — | 15,362 | 20,500 | 5,178 | — | 141,003 |
| Maintenance of Sundry Roads | 53,610 | 154,754 | 45,486 | 36,345 | 58,707 | 1,725 | 23,907 | 33,095 |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| | | | | | | | | |
| OVEREXPENDITURE carried forward to 1957 | | | | | | | | |
| Maintenance—District Roads | — | — | 11,803 | — | — | — | — | 11,803 |
| Specified Betterment—District Roads .. | 109 | — | 12,923 | 291 | — | 1,562 | 2,339 | 17,224 |
| Construction—Special Works | — | 55,878 | 5,972 | 351 | 18,249 | 2,433 | 841 | 83,724 |
| Maintenance—Townships and Sundry Roads | 226 | — | — | — | — | 116 | — | 342 |
| | 335 | 55,878 | 30,698 | 642 | 18,249 | 4,111 | 3,180 | 113,093 |
| TOTALS .. .£ | 93,714 | 237,237 | 86,656 | 40,900 | 81,028 | 41,736 | 33,641 | 614,912 |

COUNTY AND DISTRICT COUNCILS
SUMMARY OF CAPITAL EXPENDITURE AND INCOME—YEAR 1956

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCILS | | Total | Percent- age of Grand Total | |
|---|-----------------|---------|--------|---------------|--------|----------------|-------------------|---------|-------|--------------------------------------|---|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Trans Nzoia | Uasin Gishu | £ | | | % |
| | £ | £ | £ | £ | £ | £ | £ | | | | |
| EXPENDITURE | | | | | | | | | | | |
| OVERSPENT BALANCES brought forward from 1955 | 359 | 12,596 | 1,000 | 13,970 | 9,006 | — | — | 36,931 | — | | |
| CAPITAL EXPENDITURE, 1956 | | | | | | | | | | | |
| Vehicles, Plant and Equipment | 13,704 | 33,322 | 52,503 | 22,387 | 24,489 | 13,986 | 4,172 | 164,563 | 63.0 | | |
| D.A.R.A. Plant and Equipment | — | — | — | — | — | 108 | — | 108 | — | | |
| Housing— | | | | | | | | | | | |
| European | — | 124 | — | — | — | — | — | 124 | — | | |
| Asian | — | — | — | 1,262 | 173 | — | — | 8,655 | 3.3 | | |
| African (Road Gangs) | 6,982 | — | — | 20,229 | 9,522 | 5,317 | — | 35,163 | 13.5 | | |
| Staff | — | — | 95 | — | — | — | — | 5,013 | 2.0 | | |
| Water Supply | — | 5,013 | — | — | 660 | — | — | 24,875 | 9.5 | | |
| Council Offices, Stores and Workshops | 1,961 | 16,662 | 445 | 5,083 | — | 64 | — | 6,178 | 2.4 | | |
| African Welfare Centres, Dispensaries and Schools | — | 704 | 2,347 | 1,054 | — | 2,073 | — | 3,246 | 1.2 | | |
| Furniture, Office Equipment and Sundries | 46 | 584 | 680 | 1,824 | — | 94 | 18 | 3,970 | 1.5 | | |
| Special Road Works | — | — | 3,970 | — | — | — | — | 9,441 | 3.6 | | |
| African Welfare Services | — | — | — | 9,441 | — | — | — | — | — | | |
| BALANCES IN HAND carried forward to 1957 | | | | | | | | | | | |
| Permanent African Housing—Grants | 1,066 | — | — | — | — | — | — | 1,066 | — | | |
| Other Unspent Balances | — | 2,112 | 637 | 178 | 1,151 | 1,400 | — | 5,478 | — | | |
| TOTALS | 22,693 | 56,409 | 60,040 | 61,280 | 34,844 | 21,880 | 4,190 | 261,336 | 100 | | |
| | 1,066 | 2,112 | 637 | 178 | 1,151 | 1,400 | — | 6,544 | — | | |
| | 24,118 | 71,117 | 61,677 | 75,428 | 45,001 | 23,280 | 4,190 | 304,811 | — | | |

TABLE C.4 (1956)—(Contd.)

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCILS | | Total | Percent- age of Grand Total |
|---|-----------------|---------|--------|---------------|--------|----------------|-------------------|-----------|-------|--------------------------------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Trans Nzoia | Uasin Gishu | £ | | |
| | £ | £ | £ | £ | £ | £ | £ | | | |
| INCOME | | | | | | | | | | |
| BALANCES IN HAND brought forward from 1955 | | | | | | | | | | |
| Permanent African Housing—Grants | 1,239 | — | — | 2,351 | 157 | 17 | — | 3,764 | — | — |
| Other Unspent Balances | — | 8,088 | 2,565 | 3,978 | — | 822 | — | 15,453 | — | — |
| | 1,239 | 8,088 | 2,565 | 6,329 | 157 | 839 | — | 19,217 | — | — |
| CAPITAL INCOME, 1956 | | | | | | | | | | |
| Loans from Government | 1,000 | 20,025 | — | 29,035 | 4,104 | — | — | 54,164 | 23.2 | — |
| Loans from Renewals Fund | 465 | 900 | 31,130 | — | 8,000 | 5,317 | — | 45,812 | 19.3 | — |
| Contributions from Revenue | — | 8,748 | 3,968 | 9,441 | 583 | 186 | — | 22,926 | 9.5 | — |
| Contributions from Renewals Reserves | 10,409 | 20,207 | 6,918 | Dr. 359 | 761 | 24,051 | 500 | 62,487 | 26.3 | — |
| | — | 982 | — | 6,255 | — | 11,377 | — | Dr. 4,140 | 1.7 | — |
| Appropriations from D.A.R.A. Funds for Plant | — | — | — | — | — | 2,636 | — | 2,636 | 1.0 | — |
| Capital Receipts, Donations, etc. | 6,000 | — | 2,824 | — | — | 200 | — | 9,024 | 3.7 | — |
| Government Grants—African Housing | 4,500 | 7,790 | 10,288 | — | 16,829 | 1,408 | 3,690 | 44,505 | 18.7 | — |
| Government Grants—Other Grants | — | — | — | — | — | — | — | — | — | — |
| | 22,374 | 58,652 | 55,128 | 44,372 | 30,277 | 22,421 | 4,190 | 237,414 | 100 | — |
| OVERSPENT BALANCES | | | | | | | | | | |
| Carried forward to 1957 | 505 | 4,377 | 3,984 | 24,727 | 14,567 | 20 | — | 48,180 | — | — |
| | 505 | 4,377 | 3,984 | 24,727 | 14,567 | 20 | — | 48,180 | — | — |
| TOTALS ..£ | 24,118 | 71,117 | 61,677 | 75,428 | 45,001 | 23,280 | 4,190 | 304,811 | — | — |

TABLE C.5 (1956)

COUNTY AND DISTRICT COUNCILS

SUMMARY AND ANALYSIS OF EXPENDITURE AND ADMINISTRATION CHARGES—YEAR 1956

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCILS | | Total Councils |
|--|-----------------|---------|---------|----------|--------|-------------|-------------------|---------|----------------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Trans Nzoia | Uasin Gishu | £ | |
| | £ | £ | £ | £ | £ | £ | £ | | |
| A. EXPENDITURE | | | | | | | | | |
| 1. Met from Administration Grants, Rates and Sundry Income (Table C.2) | 17,513 | 87,196 | 66,252 | 63,565 | 25,953 | 16,563 | 13,651 | 290,693 | |
| 2. Met from Road Grants (Table C.3) .. | 75,856 | 178,852 | 72,481 | 33,649 | 68,883 | 36,608 | 32,865 | 499,194 | |
| 3. Total Revenue Expenditure .. | 93,369 | 266,048 | 138,733 | 97,214 | 94,836 | 53,171 | 46,516 | 789,887 | |
| B. ANALYSIS OF TOTAL EXPENDITURE (Item A.3 above) | % 51 | % 18 | % 33 | % 21 | % 38 | % 43 | % 61 | % 32 | |
| A1.1 District Roads—Maintenance .. | 14 | — | 14 | 1 | — | 12 | 8 | 5 | |
| B.2. District Roads—Specified Betterment .. | 15 | — | — | — | — | 1 | — | 2 | |
| C.3. Township A.D.C. Roads Maintenance .. | 1 | 49 | 5 | 13 | 35 | 13 | 2 | 24 | |
| D.4. Special Grants — Construction "Works" .. | — | — | — | — | — | — | — | — | |
| E.5. Construction—D.A.R.A. Works .. | — | — | — | — | — | — | — | — | |
| 6. Total Roads Expenditure .. | 81 | 67 | 52 | 35 | 73 | 69 | 71 | 63 | |
| F.7. Administration Charges .. | 3 | 8 | 7 | 3 | 3 | 12 | 17 | 7 | |
| G.8. Works Overheads .. | 14 | 13 | 18 | 17 | 24 | 12 | 11 | 16 | |
| H.9. Other Expenditure (including contributions to Capital) .. | 2 | 12 | 23 | 45 | — | 7 | 1 | 14 | |
| 10. Total Revenue Expenditure .. | 100 | 100 | 100 | 100 | 100 | 100 | 100 | 100 | |

TABLE C.5 (1956)—(Contd.)

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCILS | | Total Councils |
|--|-----------------|---------|--------|----------|--------|----------------|-------------------|---------|-------------------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Trans Nzota | Uasin Gishu | | |
| | £ | £ | £ | £ | £ | £ | £ | | |
| C. MAINTENANCE—EXPENDITURE AND MILE- AGES | | | | | | | | | |
| 1. Maintenance | 47,896 | 48,084 | 45,985 | 20,531 | 36,224 | 23,011 | 28,044 | 249,775 | |
| Roads | | | | | | | | | |
| 2. Mileages— | | | | | | | | | |
| District Roads | 420 | 467 | 467 | 259 | 376 | 326 | 443 | 2,758 | |
| Trunk Roads | | | | | | | | | |
| Maintenance by | | | | | | | | | |
| Councils | 129 | 28 | 18 | 62 | 110 | 64 | — | 411 | |
| TOTAL | 549 | 495 | 485 | 321 | 486 | 390 | 443 | 3,169 | |
| 3. Expenditure per mile—average | 87 | 97 | 95 | 64 | 75 | 59 | 63 | 79 | |

(d) County District Councils, 1956

1. *Local Authorities*.—The accounts of 21 county district councils were subject to audit for the year 1956, as follows:—

Nairobi County.—Nairobi Urban, Thika Urban, Eastern Rural, Western Rural.

Nakuru County.—Nakuru West Urban, Nakuru Central Urban, Nakuru Central Rural, Nakuru East Rural, Nakuru West Rural.

Naivasha County.—Naivasha Urban, Gilgil Urban, Naivasha Rural, Gilgil Rural.

Aberdare County.—Nyeri Urban, Nanyuki Urban, Thomson's Falls Urban, Aberdare Eastern Rural, Aberdare Western Rural.

Nyanza County.—Kericho Urban, Nyanza North Rural*, Nyanza South Rural*.

*Accounts for these Councils were produced for the first time in 1956, although they were constituted early in 1955. Their transactions in 1955 are reflected in the accounts of the Nyanza County Council for that year.

2. *Revenue Accounts*.—The total revenue of the councils was £138,820 and their expenditure £110,924. The average revenue and expenditure for the two years 1955 and 1956 was:—

| | 1955 | 1956 |
|-----------------------------|-------|-------|
| | £ | £ |
| Average Revenue | 4,968 | 6,610 |
| Average Expenditure | 3,715 | 5,282 |

The costs of administration, mainly apportionments of county administration expenses, were 37 per cent of the total expenditure of all the councils in 1956, as compared with 46 per cent in 1955. This clearly reflects the development of the other services.

3. *Rates*.—The rate income of the councils was £26,188 from ratepayers and £21,764 Crown contributions, and their income from these sources formed 35 per cent of their total revenues.

4. Nineteen councils ended the year with surpluses totalling £29,837 and varying from £156 to £4,675. Two urban district councils, Gilgil and Nanyuki, had deficits of £1,067 and £874 respectively.

5. *Capital Expenditure*.—The capital expenditure of the councils during the year was:—

| | £ | |
|-----------------------|---------|---|
| Nairobi West Rural .. | 4,924 | African Housing £1,059, African Market £2,766, Vehicles £1,099. |
| Nairobi Urban | 13,855 | Roads. |
| Thika Urban | 143,576 | African Housing £34,970, Water £21,574, Drainage £68,367, Deferred Loan Charges £10,260, Offices and Equipment £6,641, Others £1,764. |
| Nakuru West Urban .. | 11,752 | Molo Housing £11,135, Molo Hall £425, Latrine £75, Offices £117. |
| Nakuru Central Urban | 1,139 | Water £709, Beershop £195, Vehicles £181, Offices £54. |
| Nakuru East Rural .. | 1,773 | Subukia Centre £334, School £1,335, Equipment £104. |

CAPITAL EXPENDITURE—(Contd.)

| | | |
|-----------------------|-----------------|--|
| Nyanza North Rural .. | 42 | Conservancy Plant. |
| Nyanza South Rural .. | 110 | Conservancy Plant. |
| Kericho Urban .. | 1,297 | Lorry. |
| Nanyuki Urban .. | 10,817 | Housing £7,297, Sewerage £1,710, Vehicles and Plant £1,018, Others £792. |
| Nyeri Urban | 16,057 | Housing £4,018, Elizabeth Highway £10,593, Store £804, Others £642. |
| Thomson's Falls Urban | 21,593 | Drainage £10,677, Housing £10,092, Store £753, Others £71. |
| Naivasha Urban .. | 16,075 | African Housing £14,491, Vehicles and Plant £547, Drainage £450, Others £587. |
| Gilgil Urban | 4,371 | Drainage £2,190, Supervisor's Office £1,536, Vehicles and Plant £515, Others £130. |
| Naivasha Rural .. | 2,053 | Road Works. |
| Gilgil Rural | 59 | Cattle Boma. |
| | <u>£249,493</u> | |

6. *Capital Income, 1956.*—The following table shows the sources of capital income of each council in 1956:—

| | Govt. Loans | Govt. Grants | County Loans | Revenue and Reserves | Other Capital Receipts | Total |
|-------------------------|----------------|---------------|---------------|----------------------|------------------------|----------------|
| | £ | £ | £ | £ | £ | £ |
| Nairobi West Rural .. | — | 2,200 | 2,765 | 1,253 | — | 6,218 |
| Nairobi Urban | — | 5,000 | 13,780 | — | 3,523 | 22,303 |
| Thika Urban | 218,260 | 8,767 | — | 1,505 | — | 228,532 |
| Nakuru West Urban .. | 2,500 | 117 | — | 75 | — | 2,692 |
| Nakuru Central | 6,482 | 181 | — | 249 | — | 6,912 |
| Nakuru East Rural .. | — | 1,300 | — | 104 | — | 1,404 |
| Nyanza North Rural .. | — | 42 | — | — | — | 42 |
| Nyanza South Rural .. | — | 110 | — | — | — | 110 |
| Kericho Urban | 1,297 | — | — | — | — | 1,297 |
| Nanyuki Urban | 10,165 | — | — | 783 | — | 10,948 |
| Nyeri Urban | 15,017 | — | — | 1,250 | — | 16,267 |
| Thomson's Falls Urban.. | 26,900 | — | — | 978 | — | 27,878 |
| Naivasha Urban | 10,000 | — | 166 | 450 | — | 10,616 |
| Gilgil Urban | — | — | 40 | 2,194 | — | 2,234 |
| Naivasha Rural | 20,000 | — | — | — | — | 20,000 |
| Gilgil Rural | — | — | — | 59 | — | 59 |
| | <u>310,621</u> | <u>17,717</u> | <u>16,751</u> | <u>8,900</u> | <u>3,523</u> | <u>357,512</u> |

The excess of capital income over capital expenditure is mainly accounted for by loans raised by the Thika Urban District Council for water and sewerage in advance of expenditure.

Table.—The following summary table relating to the finances of county district councils in 1956 is appended:—

C.D.1—Summary of Revenue Accounts.

A. ALTORFER, F.S.A.A., A.I.M.T.A.,
Principal Local Government Inspector.

TABLE C.D.1. (1956)

COUNTY DISTRICT COUNCILS
SUMMARY OF REVENUE ACCOUNTS—YEAR 1956

| | NAIROBI COUNTY COUNCIL | | | NAKURU COUNTY COUNCIL | | | NAIVASHA COUNTY COUNCIL | | | Gilgil R.D.C. |
|--|------------------------|--------------|----------------|-----------------------|-----------------------|--------------------|-------------------------|------------------|---------------|---------------|
| | Nairobi U.D.C. | Thika U.D.C. | Western R.D.C. | Nakuru West U.D.C. | Nakuru Central U.D.C. | Nakuru East R.D.C. | Nakuru West R.D.C. | Nai-vasha U.D.C. | Gilgil U.D.C. | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| EXPENDITURE | | | | | | | | | | |
| Admin. and General Charges | 1,483 | 9,272 | 2,107 | 2,936 | 2,749 | 706 | 1,035 | 1,392 | 1,494 | 1,114 |
| Sanitary Services | — | 4,384 | 1,912 | 459 | 68 | — | — | 2,128 | 3,514 | — |
| Public Works and Services | 2,571 | 10,313 | 131 | 2,364 | 726 | 244 | 50 | 948 | 567 | 1,031 |
| Trading Services | — | 1,663 | 129 | — | 511 | — | — | 336 | 312 | — |
| Licensing Expenses | — | — | — | — | — | — | — | 19 | 19 | — |
| Other Expenses | 869 | 1,740 | 1,363 | — | 47 | — | — | — | — | 20 |
| Total Expenditure | 4,923 | 27,372 | 7,804 | 5,759 | 4,101 | 950 | 1,085 | 4,823 | 5,906 | 2,164 |
| Surplus for the Year | 2,228 | 1,855 | 2,007 | 4,675 | 4,232 | 705 | 849 | 780 | — | 415 |
| TOTALS | 7,151 | 29,227 | 5,160 | 10,434 | 8,333 | 1,655 | 1,934 | 5,603 | 5,906 | 2,579 |
| INCOME | | | | | | | | | | |
| Licences and Fees | 2,125 | 1,484 | 2,265 | 390 | 285 | 16 | 36 | 329 | 113 | 8 |
| Sanitary Services | — | 5,509 | 1,755 | 502 | 279 | — | — | 523 | 623 | — |
| Public Works and Services | — | 6,806 | 2,949 | 679 | 413 | — | — | 494 | 515 | — |
| Trading Services | — | 3,693 | 185 | — | 464 | — | — | 382 | 148 | — |
| Assessment Rates— | | | | | | | | | | |
| General Site Value and Area Rates | 3,895 | 3,366 | 934 | 736 | 655 | 111 | 316 | 465 | 433 | 1,492 |
| Government Contributions in Lieu | 381 | 3,576 | 809 | 1,257 | 211 | 928 | 982 | 323 | 97 | 479 |
| Government Grants | — | 2,130 | — | 615 | 605 | 600 | 600 | 400 | 400 | 600 |
| Diminishing Grant from County Councils | — | — | — | 6,255 | 5,421 | — | — | 2,687 | 2,510 | — |
| Other Income | 750 | 2,663 | — | — | — | — | — | — | — | — |
| Total Income | 7,151 | 29,227 | 5,160 | 10,434 | 8,333 | 1,655 | 1,934 | 5,603 | 4,839 | 2,579 |
| Deficit for the Year | — | — | — | — | — | — | — | — | 1,067 | — |
| TOTALS | 7,151 | 29,227 | 5,160 | 10,434 | 8,333 | 1,655 | 1,934 | 5,603 | 5,906 | 2,579 |

TABLE C.D.1. (1956)—(Contd.)

| | ABERDARE COUNTY COUNCIL | | | | | NYANZA COUNTY COUNCIL | | | | TOTAL |
|--|-------------------------|----------------|------------------------|---------------------|---------------------|-----------------------|---------------------|---------------------|---------|-------|
| | Nyeri U.D.C. | Nanyuki U.D.C. | Thomson's Falls U.D.C. | Eastern Area R.D.C. | Western Area R.D.C. | Kericho U.D.C. | Nyanza North R.D.C. | Nyanza South R.D.C. | £ | |
| EXPENDITURE | £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| Admin. and General Charges .. | 2,456 | 3,045 | 2,574 | 642 | 615 | 2,150 | 473 | 473 | 40,725 | |
| Sanitary Services .. | 2,881 | 3,458 | 2,608 | — | — | 980 | 400 | 286 | 23,477 | |
| Public Works and Services .. | 2,853 | 7,110 | 2,452 | 287 | 140 | 688 | 81 | — | 34,908 | |
| Trading Services .. | 591 | 1,957 | 217 | — | — | 323 | — | — | 6,039 | |
| Licensing Expenses .. | 61 | 82 | 23 | — | — | 175 | — | — | 417 | |
| Other Expenses .. | 195 | 50 | 50 | — | — | 311 | — | — | 5,358 | |
| Total Expenditure .. | 9,037 | 15,702 | 7,924 | 929 | 755 | 4,627 | 954 | 759 | 110,924 | |
| Surplus for the Year .. | 241 | — | 254 | 1,964 | 2,607 | 2,053 | 156 | 407 | 29,837 | |
| TOTALS | 9,278 | 15,702 | 8,178 | 2,893 | 3,362 | 6,680 | 1,110 | 1,166 | 140,761 | |
| INCOME | | | | | | | | | | |
| Licences and Fees .. | 844 | 1,200 | 536 | 133 | 168 | 829 | 42 | 42 | 12,981 | |
| Sanitary Services .. | 2,818 | 2,462 | 2,174 | — | — | 743 | 172 | 210 | 17,770 | |
| Public Works and Services .. | 41 | 1,752 | 1,403 | — | — | 11 | — | — | 15,063 | |
| Trading Services .. | 540 | 1,534 | 102 | — | — | 832 | — | 18 | 7,898 | |
| Assessment Rates— | | | | | | | | | | |
| General Site Value and Area Rates | 1,701 | 1,937 | 105 | 2,049 | 2,499 | 1,207 | — | — | 26,188 | |
| Government Contributions in Lieu | 2,295 | 4,043 | 2,708 | 381 | 367 | 882 | — | — | 21,764 | |
| Government Grants .. | 1,000 | 1,500 | 963 | 250 | 250 | 1,949 | 887 | 887 | 14,836 | |
| Diminishing Grant from County Councils | — | — | — | — | — | — | — | — | 16,873 | |
| Other Income .. | 39 | 400 | 187 | 80 | 78 | 227 | 9 | 9 | 5,447 | |
| Total Income .. | 9,278 | 14,828 | 8,178 | 2,893 | 3,362 | 6,680 | 1,110 | 1,166 | 138,820 | |
| Deficit for the Year .. | — | 874 | — | — | — | — | — | — | 1,941 | |
| TOTALS | 9,278 | 15,702 | 8,178 | 2,893 | 3,362 | 6,680 | 1,110 | 1,116 | 140,761 | |

(e) Hospitals

1. *Hospitals*.—The accounts of two hospitals were subject to audit:—

Eldoret European Hospital. Kitale European Hospital.

2. *Patient Days and Costs*.—The number of patient days and the costs per patient day in 1955 and 1956 were as follows:—

| | | | ELDORET | | KITALE | |
|------|----|----|---------------------|--------------------------|---------------------|--------------------------|
| | | | No. of Patient Days | Cost per Patient Day | No. of Patient Days | Cost per Patient Day |
| 1955 | .. | .. | 4,771 | <i>Sh. cts.</i> 59 99 | 2,826 | <i>Sh. cts.</i> 63 30 |
| 1956 | .. | .. | 5,555 | 48 43 | 3,037 | 62 40 |

3. *Surpluses and Revenue Funds*.—The Revenue Account of each hospital showed a surplus for the year 1956 and these were added to the Revenue Funds as shown in Table H.3.

4. *Hospital Rates*.—The proceeds of the hospital rates in 1955 and 1956 were:—

| | | | Eldoret | Kitale |
|------|----|----|---------|--------|
| | | | £ | £ |
| 1955 | .. | .. | 2,540 | 1,539 |
| 1956 | .. | .. | 1,941 | 1,615 |

The rate income at Eldoret in 1956, £1,941, was not credited to the Revenue Account, but to a Rating Reserve Account.

5. *Tables*.—The following tables summarizing the finances of these hospitals for the year 1956 are appended:—

H.1—Balance Sheets.

H.2—Revenue Accounts.

H.3—Revenue Funds.

A. ALTORFER, F.S.A.A., A.I.M.T.A.,
Principal Local Government Inspector.

TABLE H.1 (1956)

HOSPITALS

SUMMARY OF BALANCE SHEETS AS AT 31st DECEMBER, 1956

| | Eldoret | Kitale | Total |
|--|---------|--------|--------|
| | £ | £ | £ |
| LIABILITIES AND SURPLUS | | | |
| CAPITAL LIABILITIES | — | — | — |
| CAPITAL SURPLUS | | | |
| Government Grants | 3,341 | 6,473 | 9,814 |
| Loans Repaid | 1,608 | — | 1,608 |
| Contributions from Revenue and Donations | 15,440 | 8,017 | 23,457 |
| Capital Cash Overdrawn | 19 | — | 19 |
| | 20,408 | 14,490 | 34,898 |
| REVENUE | | | |
| Sundry Creditors | 1,824 | 3,067 | 4,891 |
| Reserve and Renewals Funds | 3,262 | 1,652 | 4,914 |
| Revenue Funds | 4,071 | 4,204 | 8,275 |
| TOTAL .. £ | 29,565 | 23,413 | 52,978 |
| ASSETS AND OUTLAY | | | |
| CAPITAL | | | |
| Buildings and Grounds | 11,922 | 10,246 | 22,168 |
| Plant, Furniture and Equipment | 8,486 | 4,244 | 12,730 |
| | 20,408 | 14,409 | 34,898 |
| REVENUE | | | |
| Sundry Debtors | 1,277 | 1,703 | 2,980 |
| Stores | 1,267 | 676 | 1,943 |
| Investments | 3,687 | 6,093 | 9,780 |
| Cash in Hand | 2,926 | 451 | 3,377 |
| TOTAL .. £ | 29,565 | 23,413 | 52,978 |

TABLE H.2 (1956)

HOSPITALS
SUMMARY OF REVENUE ACCOUNTS—YEAR 1956

| | Eldoret | Kitale | Total |
|--|-----------------|---------------|---------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Nursing and Domestic Staff | 6,018 | 4,810 | 10,828 |
| Drugs and Dressings—Net Cost | 521 | 195 | 716 |
| Domestic and Establishment Charges | 3,652 | 1,275 | 4,927 |
| Repairs and Renewals | 739 | 510 | 1,249 |
| Administrative and General | 1,683 | 722 | 2,405 |
| Transfer to Reserve Funds | 1,240 | 1,755 | 2,995 |
| | <u>13,853</u> | <u>9,267</u> | <u>23,120</u> |
| Capital Expenditure | 535 | 482 | 1,017 |
| | <u>14,388</u> | <u>9,749</u> | <u>24,137</u> |
| TOTAL EXPENDITURE £ | 14,388 | 9,749 | 24,137 |
| Excess of Income over Expenditure | 2,704 | 1,166 | 3,870 |
| | <u>£ 17,092</u> | <u>10,915</u> | <u>28,007</u> |
| INCOME | | | |
| Patients' Fees | 14,823 | 8,580 | 23,403 |
| Rate Income | 1,941 | 1,615 | 3,556 |
| Appropriations from Reserve Funds | — | — | — |
| Other Income | 328 | 720 | 1,048 |
| | <u>17,092</u> | <u>10,915</u> | <u>28,007</u> |
| TOTAL INCOME £ | 17,092 | 10,915 | 28,007 |

TABLE H.3 (1956)

HOSPITALS
REVENUE FUNDS—YEAR 1956

| | Eldoret | Kitale | Total |
|---|--------------|--------------|--------------|
| | £ | £ | £ |
| Balances brought forward from 1955 | 1,868 | 4,227 | 6,095 |
| Add Surplus for 1956 | 263 | 1,166 | 1,429 |
| BALANCE IN HAND CARRIED FORWARD TO 1957 £ | <u>2,131</u> | <u>5,393</u> | <u>7,524</u> |

REPORT OF THE PRINCIPAL LOCAL GOVERNMENT INSPECTOR

The reports contained in this Appendix cover the year of account 1957 for the various local authorities as follows:—

- (a) Municipalities.
- (b) Townships.
- (c) County Councils and District Councils.
- (d) County District Councils.
- (e) Hospitals.

In each case the financial report is followed by the relevant tables containing the summarized accounts and statistics.

A. ALTORFER, F.S.A.A., A.I.M.T.A.,
Principal Local Government Inspector.

(a) Municipalities, 1957

1. The accounts of six municipalities were subject to inspection, viz.:—

Municipal Councils (2)—Nairobi, Nakuru.

Municipal Boards (4)—Eldoret, Kisumu, Kitale, Mombasa.

2. *Revenue and Expenditure.*—Comparative figures for the years 1954 to 1957 inclusive are as follows:—

| | 1954 | 1955 | 1956 | 1957 |
|--|-----------|-----------|-----------|-----------|
| | £ | £ | £ | £ |
| All Municipalities | | | | |
| Gross Revenue | 2,411,545 | 2,748,465 | 3,432,026 | 3,871,313 |
| Gross Expenditure | 2,240,845 | 2,556,390 | 3,312,748 | 3,675,586 |
| Net Surplus .. £ | 170,700 | 192,075 | 119,278 | 195,727 |
| Proportionate increase in Expenditure since 1953 (1953=100%) | 115 | 131 | 169 | 188 |

3. *Relative Expenditure.*—The relative share of each municipality in the total revenue expenditure for the four years ending 1957 was:—

| | 1954 | 1955 | 1956 | 1957 |
|-----------------|-----------------|-----------------|-----------------|-----------------|
| | <i>per cent</i> | <i>per cent</i> | <i>per cent</i> | <i>per cent</i> |
| Nairobi | 68 | 66 | 63 | 62 |
| Mombasa | 16 | 16 | 18 | 17 |
| Nakuru | 6 | 6 | 8 | 9 |
| Eldoret | 3 | 4 | 4 | 4 |
| Kisumu | 6 | 7 | 6 | 6 |
| Kitale | 1 | 1 | 1 | 2 |
| | 100 | 100 | 100 | 100 |

4. *General Summary.*—Tables M.2, M.3 and M.4 show respectively the gross expenditure, gross income and net cost of services of the six municipalities in 1957.

The following summary table shows how the income was derived and the main group of services upon which it was spent:—

| SERVICES (Main Groups) | Table M.2 Gross Expenditure | | Table M.3 Gross Income | | Table M.4 Net Expendi- ture and Income | |
|--|-----------------------------------|------------|------------------------------|------------|--|------------|
| | Amount | % | Amount | % | Amount | % |
| Miscellaneous Income | £ — | | £ 195,105 | 5 | £ 195,105 | 11 |
| General Site Value Rates | — | | 990,379 | 25 | 990,379 | 59 |
| Government Contributions in Lieu of Rates | — | | 496,296 | 13 | 496,296 | 30 |
| Total Net Income | | | | | 1,681,780 | 100 |
| Trading Services | 673,296 | 18 | 670,128 | 18 | 3,168 | — |
| Public Health | 832,328 | 22 | 545,914 | 14 | 286,414 | 19 |
| Public Works and Services | 846,297 | 23 | 86,934 | 2 | 759,363 | 52 |
| Housing (all Races) | 496,219 | 13 | 445,166 | 11 | 51,053 | 3 |
| Administration (not allocated elsewhere) | 246,217 | 7 | 50,527 | 1 | 195,690 | 13 |
| African Affairs (not allocated elsewhere) | 306,284 | 9 | 294,719 | 8 | 11,565 | 1 |
| Other Services | 274,945 | 8 | 96,145 | 3 | 178,800 | 12 |
| Total Gross and Net Expenditure | 3,675,586 | 100 | | | 1,486,053 | 100 |
| Net Surplus, 1957 | 195,727 | 5 | | | 195,727 | 11 |
| | | | | | 1,681,780 | 111 |
| | 3,871,313 | 105 | 3,871,313 | 100 | | |

It will be noted that Trading Services showed a deficit of £3,168 in 1957. In 1956 there was a deficit of £13,889, although in 1955 and 1954 there were surpluses of £7,707 and £15,851 respectively.

Expenditure on African Affairs increased from £266,300 in 1956 to £306,284 in 1957, although the net cost fell from £37,558 to £11,565 due to increased income from beer sales, etc.

Net expenditure in 1957 of £1,486,053 was £147,026 greater than in 1956 and this increase was met mostly from increased rates.

Accumulated General Revenue Fund balances (per Table M.1) amounted to £1,256,873 at 31st December, 1957, which represents 85 per cent of the net expenditure for 1957.

5. *Surpluses.*—All six municipalities had surpluses in 1957:—

| | £ |
|-----------------|-----------------|
| Nairobi | 111,360 |
| Mombasa | 38,751 |
| Nakuru | 14,989 |
| Eldoret | 15,164 |
| Kisumu | 10,683 |
| Kitale | 4,780 |
| TOTAL .. | £195,727 |

This sum, together with £8,893 appropriated from other reserves, was transferred to General Reserves (£149,327), Water Reserves (£21,212) and Other Reserves (£34,081).

6. *Water Undertakings*.—The financial results of the water undertakings owned and operated by municipalities were:—

| | Expenditure | Income | Surplus | Deficit |
|---------------|-------------|---------|---------|---------|
| | £ | £ | £ | £ |
| Nairobi | 389,090 | 404,565 | 15,475 | — |
| Nakuru | 47,062 | 45,857 | — | 1,205 |
| Eldoret | 18,410 | 23,501 | 5,091 | — |
| Kisumu | 24,224 | 25,870 | 1,646 | — |
| £ | 478,786 | 499,793 | 22,212 | 1,205 |

The surplus on the Nairobi undertaking reduced the accumulated deficit to £77,988 and this was further reduced to £55,012 by a reduction in the working balance of £22,976.

7. *Reserves*.—Reserves of municipalities at 31st December, 1957, with comparative figures for 1956, were:—

| | 1956 | 1957 |
|---|-----------|-----------|
| | £ | £ |
| Renewals and Replacement Reserves | 799,417 | 889,637 |
| Other Specific Reserves | 340,110 | 433,807 |
| Revenue Funds (accumulated Surpluses) | 1,095,254 | 1,256,873 |
| TOTAL£ | 2,234,781 | 2,580,317 |
| Investments (including Loans to Capital) .. | 1,291,253 | 1,016,285 |

8. *Government Grants*.—Table M.5 contains details of the Government grants paid to municipalities in 1957. The total grants compared with 1956 were:—

| | 1956 | 1957 |
|-----------------------|---------|---------|
| | £ | £ |
| On Revenue Account .. | 881,165 | 912,638 |
| On Capital Account .. | 29,772 | 43,220 |
| £ | 910,937 | 955,858 |

Table M.7 shows the relationship between locally raised rates and Government grants, which are paid by the taxpayers.

The net burden of the cost of local government in all municipalities for the years 1955 to 1957 was borne by the ratepayers and taxpayers in the following proportions:—

| YEAR | | | | Ratepayers | Taxpayers |
|------|----|----|----|-----------------|-----------------|
| | | | | <i>per cent</i> | <i>per cent</i> |
| 1955 | .. | .. | .. | 48 | 52 |
| 1956 | .. | .. | .. | 48 | 52 |
| 1957 | .. | .. | .. | 51 | 49 |

9. *Rating and Valuation.*—The following rates were imposed in 1956 and 1957 on unimproved site values in the municipalities:—

| | | | | PERCENTAGE RATE | | Date | VALUATION ROLL |
|---------|----|----|----|-----------------|-----------------|------|--------------------------|
| | | | | 1956 | 1957 | | Year of currency in 1957 |
| | | | | <i>per cent</i> | <i>per cent</i> | | |
| Nairobi | .. | .. | .. | 2½ | 1¾ | 1957 | 1 |
| Mombasa | .. | .. | .. | 3½ | 3½ | 1956 | 2 |
| Nakuru | .. | .. | .. | 4 | 4¾ | 1957 | 1 |
| Eldoret | .. | .. | .. | 5 | 4¾ | 1956 | 2 |
| Kisumu | .. | .. | .. | 3½ | 4 | 1957 | 1 |
| Kitale | .. | .. | .. | 2½ | 2½ | 1953 | 5 |

10. *Capital Expenditure.*—Table M.6 contains details of the capital expenditure of municipalities during 1957 totalling £1,592,983 (1956, £1,859,475). The capital expenditure of the individual municipalities in the two years 1956 and 1957 was:—

| | | | | 1956 | 1957 |
|---------|----|----|----|-------------|-----------|
| | | | | £ | £ |
| Nairobi | .. | .. | .. | 934,385 | 1,072,457 |
| Mombasa | .. | .. | .. | 603,680 | 329,730 |
| Nakuru | .. | .. | .. | 222,460 | 77,149 |
| Eldoret | .. | .. | .. | 32,535 | 53,952 |
| Kisumu | .. | .. | .. | 35,408 | 40,357 |
| Kitale | .. | .. | .. | 31,007 | 19,338 |
| | | | | £ 1,859,475 | 1,592,983 |

11. *Loan Debt.*—The loan debt for all municipalities at the end of the year was £10,995,499 (1956, £10,992,765), although cash overdrawn on capital account amounted to £519,819 compared with £37,078 in 1956.

Capital income during the year was derived from the following sources:—

| | £ | Proportion of total per cent |
|---|------------------|------------------------------|
| Central Government Loans | 169,806 | 23 |
| Government Grants | 92,855 | 12 |
| Total from Government Sources | 262,661 | 35 |
| Nairobi—allocations of Stock | 115,574 | 15 |
| Loans from Internal Reserves | 68,469 | 10 |
| Loans from Banks and Others | 55,000 | 7 |
| Contributions from Capital Funds | 24,981 | 3 |
| Contributions from Revenue and Reserves | 197,381 | 26 |
| Capital Receipts | 32,548 | 4 |
| | £ 756,614 | 100 |

1957 witnessed a further large reduction in the amount of capital income. Government loans dropped from £869,694 (46 per cent of the total capital income) in 1956 to £169,806 (23 per cent of the total in 1957), and advances from the Nairobi stock issue dropped from £703,094 in 1956 to £115,574 in 1957.

12. *Tables.*—The following summary tables relating to the finances of municipalities are appended:—

M.1—Balance Sheets.

M.2—Gross Expenditure (Revenue Account).

M.3—Gross Income (Revenue Account).

M.4—Net Expenditure and Income (Revenue Account).

M.5—Government Grants.

M.6—Capital Accounts.

M.7—Rates and Government Grants, 1948-1957.

A. ALTORFER, F.S.A.A., A.I.M.T.A.,
Principal Local Government Inspector.

MUNICIPALITIES
SUMMARY OF BALANCE SHEET AS AT 31st DECEMBER, 1957

| | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|---|--------------|-----------|-----------|---------|---------|---------|------------|
| | £ | £ | £ | £ | £ | £ | £ |
| LIABILITIES AND SURPLUS | | | | | | | |
| CAPITAL | | | | | | | |
| <i>Capital Liabilities:</i> — | | | | | | | |
| Loans Outstanding—Government and E.A.R. & H. | 652,868 | 1,593,672 | 1,151,661 | 246,023 | 138,400 | 83,961 | 3,866,585 |
| Stockholders | 6,824,293 | — | — | — | — | — | 6,824,293 |
| Banks and Others | 93,023 | 6,800 | — | — | 30,000 | 5,000 | 134,823 |
| Staff Provident Fund | 19,932 | — | 5,378 | — | — | — | 25,310 |
| Internal Reserves | 4,300 | 72,798 | 35,688 | 5,598 | 26,104 | — | 144,488 |
| Sundry Creditors | — | 6,517 | 5,786 | — | — | — | 12,303 |
| Cash Overdrawn on Capital Account | 506,244 | — | — | — | 13,575 | — | 519,819 |
| Total Capital Liabilities | 8,100,660 | 1,679,787 | 1,198,513 | 251,621 | 208,079 | 88,961 | 11,527,621 |
| <i>Capital Surplus:</i> — | | | | | | | |
| Government Grants and Assets Transferred | 444,307 | 254,136 | 37,964 | 8,708 | 5,650 | 27,157 | 777,922 |
| Capital Funds Unapplied | 211,024 | 17,823 | 6,064 | — | — | — | 234,911 |
| Capital Receipts | 1,247 | — | 4,806 | 39,152 | — | — | 45,205 |
| Gifts and Donations | 108,265 | 19,854 | — | — | — | — | 128,119 |
| Contributions from Revenue and Reserve | 874,283 | 329,066 | 95,386 | 67,805 | 106,095 | 25,991 | 1,498,626 |
| Loans Repaid and Provision for Redemption | 1,226,561 | 218,621 | 129,700 | 67,199 | 49,025 | 10,611 | 1,701,717 |
| Total Capital | 10,966,347 | 2,519,287 | 1,472,433 | 434,485 | 368,849 | 152,720 | 15,914,121 |
| REVENUE | | | | | | | |
| Revenue Liabilities | 198,142 | 76,846 | 93,754 | 6,825 | 16,535 | 922 | 393,024 |
| Reserves: | | | | | | | |
| Renewals and Replacements | 539,343 | 126,901 | 89,437 | 68,578 | 58,111 | 7,267 | 889,637 |
| Other Specific Reserves | 238,948 | 93,661 | 19,591 | 36,418 | 42,567 | 2,622 | 433,807 |
| Revenue Funds | 874,599 | 210,919 | 47,787 | 48,992 | 50,518 | 24,058 | 1,256,873 |
| Cash Overdrawn | — | 105,360 | 6,994 | — | — | 4,311 | 116,665 |
| TOTALS | £ 12,817,379 | 3,132,974 | 1,729,996 | 595,298 | 536,580 | 191,900 | 19,004,127 |

TABLE M.1 (1957)—(Contd.)

| | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|--|-------------|-----------|-----------|---------|---------|---------|------------|
| | £ | £ | £ | £ | £ | £ | £ |
| ASSETS AND OUTLAY | | | | | | | |
| CAPITAL | | | | | | | |
| Water Undertakings | 4,402,246 | — | 429,202 | 181,906 | 134,726 | — | 5,148,080 |
| Public Health and Sanitation | 191,883 | 212,820 | 17,762 | — | 5,260 | 2,461 | 430,186 |
| Sewerage | 1,033,057 | — | 346,746 | — | — | 18,451 | 1,398,254 |
| Roads, Drains and Street Lighting | 1,038,752 | 713,191 | 201,521 | — | 5,788 | 22,117 | 1,981,369 |
| Markets and Abattoirs | 106,533 | 15,769 | 1,655 | 3,487 | 27,907 | 7,199 | 162,550 |
| Housing—European | 595,957 | 9,825 | 26,813 | 34,498 | — | — | 667,093 |
| Asian | 302,371 | 23,837 | 58,889 | — | — | — | 385,097 |
| African | 1,891,497 | 695,883 | 192,135 | 103,185 | — | 47,686 | 2,930,386 |
| Staff | 30,853 | 249,965 | 47,625 | 22,632 | 85,727 | 3,064 | 439,866 |
| Fire Services | 57,833 | 18,879 | 6,182 | 2,519 | 7,657 | — | 93,070 |
| Town Planning | 4,300 | 188,965 | — | — | — | — | 193,265 |
| Vehicles, Plant and Equipment | 226,012 | 108,487 | 25,112 | 24,681 | 48,542 | 11,752 | 444,586 |
| Sundry Properties | 894,453 | 197,007 | 74,365 | 58,747 | 36,599 | 21,228 | 1,282,399 |
| Deferred Charges | 190,600 | — | 20,711 | — | — | — | 211,311 |
| Investments | — | 28,206 | — | — | 2,574 | — | 30,780 |
| Total Capital Outlay | 10,966,347 | 2,462,834 | 1,448,718 | 431,655 | 354,780 | 133,958 | 15,798,292 |
| Sundry Debtors | — | — | 375 | — | 14,069 | — | 15,829 |
| Cash in Hand on Capital Account | — | 56,453 | 23,340 | 2,830 | — | 18,762 | 115,829 |
| Total Capital Assets | 10,966,347 | 2,519,287 | 1,472,433 | 434,485 | 368,849 | 152,720 | 15,914,121 |
| REVENUE | | | | | | | |
| Sundry Debtors | 325,951 | 294,052 | 144,023 | 33,611 | 25,425 | 6,051 | 829,113 |
| Stores and Works in Progress | 354,158 | 40,850 | 23,475 | 8,956 | 9,451 | 3,003 | 439,893 |
| Investments (including Loans to Capital) | 429,142 | 278,785 | 90,065 | 84,529 | 103,638 | 30,126 | 1,016,285 |
| Cash in Hand on Revenue Account | 741,781 | — | — | 33,717 | 29,217 | — | 804,715 |
| TOTALS | £12,817,379 | 3,132,974 | 1,729,996 | 595,298 | 536,580 | 191,900 | 19,004,127 |

TABLE M.2 (1957)

MUNICIPALITIES

SUMMARY OF GROSS EXPENDITURE—REVENUE ACCOUNT, 1957

| Ref. | SERVICES | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|------|---|---------|---------|--------|---------|--------|--------|---------|
| | | £ | £ | £ | £ | £ | £ | £ |
| | PUBLIC HEALTH | | | | | | | |
| 1 | Medical Officer of Health's Department and General Services | 149,824 | 74,853 | 17,637 | 8,645 | 17,235 | 2,826 | 271,020 |
| 2 | Maternity and Child Welfare | 80,201 | 37,360 | — | 1,028 | — | 946 | 119,535 |
| 3 | Refuse Collection and Disposal | 91,755 | 43,949 | 12,319 | 5,800 | 9,323 | 1,778 | 164,924 |
| 4 | Night Soil Removal | 65,326 | 2,405 | 2,652 | 3,214 | 13,914 | — | 87,511 |
| 5 | Public Conveniences | 25,279 | 11,457 | 1,242 | 58 | 198 | — | 38,234 |
| 6 | Sewerage and Sewage Disposal | 117,919 | — | 32,435 | 750 | — | — | 151,104 |
| | | 530,304 | 170,024 | 66,285 | 19,495 | 40,670 | 5,550 | 832,328 |
| | PUBLIC WORKS AND SERVICES | | | | | | | |
| 7 | Roads and Drains | 295,697 | 126,570 | 23,143 | 35,040 | 25,780 | 10,283 | 516,513 |
| 8 | Street Scavenging | 47,353 | 10,835 | 2,355 | 1,345 | 3,238 | — | 65,126 |
| 9 | Fire Control | 28,281 | 26,505 | 2,200 | 1,426 | 2,242 | 174 | 60,828 |
| 10 | Street Lighting | 88,558 | 17,695 | 3,857 | 1,047 | 3,647 | — | 114,804 |
| 11 | Parks and Gardens | 63,462 | 13,596 | 7,525 | 464 | 3,887 | 92 | 89,026 |
| | | 523,351 | 195,201 | 39,080 | 39,322 | 38,794 | 10,549 | 846,297 |
| | HOUSING | | | | | | | |
| 12 | European Houses and Hostels | 79,882 | — | 2,523 | 2,640 | — | — | 85,045 |
| 13 | Asian Housing and Hostels | 26,981 | 1,758 | 5,232 | — | 4,509 | — | 38,480 |
| 14 | African Locations and Housing | 246,002 | 64,889 | 30,266 | 19,020 | 3,730 | 8,787 | 372,694 |
| | | 352,865 | 66,647 | 38,021 | 21,660 | 8,239 | 8,787 | 496,219 |

TABLE M.2 (1957)—(Contd.)

| Ref. | SERVICES | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|------|---|-----------|---------|---------|---------|---------|--------|-----------|
| | | £ | £ | £ | £ | £ | £ | £ |
| | OTHER SERVICES | | | | | | | |
| 15 | Valuation Expenses | 25,606 | 19,757 | 1,672 | 500 | 2,435 | 318 | 50,288 |
| 16 | Town Planning | 59,154 | 15,221 | — | 259 | 495 | 288 | 75,417 |
| 17 | Licensing Expenses | 9,049 | 4,059 | 462 | 158 | 114 | 114 | 13,956 |
| 18 | Sundry Properties | 9,050 | 475 | 218 | 36 | 3,000 | 1,513 | 14,292 |
| 19 | Private Street Works and Other Private Works | 33,938 | — | 6,180 | — | 425 | 1,869 | 42,412 |
| 20 | Subscriptions and Donations | 16,477 | 3,028 | 1,414 | 110 | — | 5 | 21,034 |
| 21 | Administration Charges—not allocated to Specific Services | 100,855 | 56,630 | 45,674 | 17,378 | 19,541 | 6,139 | 246,217 |
| 22 | Miscellaneous and General Charges | 24,453 | 19,552 | 12,436 | 590 | 515 | — | 57,546 |
| | | 278,582 | 118,722 | 680,56 | 19,031 | 26,525 | 10,246 | 521,162 |
| 23 | AFRICAN AFFAIRS—not included in Specific Services | | | | | | | |
| | (a) Administration | 9,826 | 11,769 | 1,894 | 1,141 | 3,410 | 1,230 | 29,270 |
| | (b) Trading Services | 77,816 | 17,269 | 49,430 | 18,401 | 6,381 | 19,853 | 189,150 |
| | (c) Welfare and Recreational Services | 32,135 | 32,451 | 13,731 | 3,613 | 2,263 | 3,671 | 87,864 |
| | | 119,777 | 61,489 | 65,055 | 23,155 | 12,054 | 24,754 | 306,284 |
| | TRADING SERVICES | | | | | | | |
| 24 | Water Undertakings | 389,090 | — | 47,062 | 18,410 | 24,224 | — | 478,786 |
| 25 | Markets and Pounds | 45,511 | 11,946 | 1,763 | 697 | 5,896 | 890 | 66,703 |
| 26 | Slaughterhouses | 5,537 | — | 2,328 | 4,157 | 2,660 | 1,545 | 16,227 |
| 27 | Funerals and Cemeteries | 26,643 | 3,587 | 2,880 | 672 | 628 | 325 | 34,735 |
| 28 | Milk Shops and Depots | — | — | — | 2,025 | 74,820 | — | 76,845 |
| 29 | Other Trading Services | — | — | — | — | — | — | — |
| | | 466,781 | 15,533 | 54,033 | 25,961 | 108,228 | 2,760 | 673,296 |
| | | 2,271,660 | 627,616 | 330,530 | 148,624 | 234,510 | 62,646 | 3,675,586 |

TABLE M.3 (1957)

MUNICIPALITIES
SUMMARY OF GROSS INCOME—REVENUE ACCOUNT, 1957

| Ref. | SERVICES | Nairobi | | Mombasa | | Nakuru | | Eldoret | | Kisumu | | Kitale | | Total | |
|------|--|---------|--------|---------|--------|--------|-------|---------|---|--------|---|--------|---|-------|---|
| | | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| | PUBLIC HEALTH | | | | | | | | | | | | | | |
| 1 | Medical Officer of Health's Department— General Expenses | 131,117 | 41,165 | 9,711 | 5,531 | 9,940 | 1,690 | 199,154 | | | | | | | |
| 2 | Maternity and Child Welfare | 7,213 | 20,396 | — | 538 | — | 946 | 29,093 | | | | | | | |
| 3 | Refuse Collection and Disposal | 31,609 | 1,326 | 9,123 | 8,870 | 8,853 | 2,206 | 61,987 | | | | | | | |
| 4 | Night Soil Removal | 57,372 | 2,512 | 2,107 | 4,303 | 12,524 | — | 78,818 | | | | | | | |
| 5 | Public Conveniences | 14,771 | 4,163 | 12 | — | 1 | — | 18,947 | | | | | | | |
| 6 | Sewerage and Sewage Disposal | 137,059 | — | 20,856 | — | — | — | 157,915 | | | | | | | |
| | | 379,141 | 69,562 | 41,809 | 19,242 | 31,318 | 4,842 | 545,914 | | | | | | | |
| | PUBLIC WORKS AND SERVICES | | | | | | | | | | | | | | |
| 7 | Roads and Drains—Government Grants and Other Income | 46,758 | 14,930 | 1,937 | 9,811 | 4,925 | 2,963 | 81,324 | | | | | | | |
| 8-11 | Miscellaneous Public Services | 3,399 | 1,408 | 645 | 10 | 148 | — | 5,610 | | | | | | | |
| | | 50,157 | 16,338 | 2,582 | 9,821 | 5,073 | 2,963 | 86,934 | | | | | | | |
| | HOUSING | | | | | | | | | | | | | | |
| 12 | European Housing and Hostels—Rents and Charges | 80,085 | — | 2,569 | 945 | — | — | 83,599 | | | | | | | |
| 13 | Asian Housing—Rents | 27,560 | 1,674 | 5,076 | — | 4,509 | — | 38,819 | | | | | | | |
| 14 | African Locations and Housing—Rents and Government Grants | 221,561 | 39,829 | 29,735 | 20,632 | 3,418 | 7,573 | 322,748 | | | | | | | |
| | | 329,206 | 41,503 | 37,380 | 21,577 | 7,927 | 7,573 | 445,166 | | | | | | | |
| | OTHER SERVICES | | | | | | | | | | | | | | |
| 15 | Town Planning—Rents, etc. | 7,257 | — | — | — | — | — | 7,257 | | | | | | | |
| 16 | Licences and Registration Fees | 15,736 | 11,445 | 2,195 | 1,713 | 2,285 | 2,092 | 35,466 | | | | | | | |
| 17 | Sundry Properties—Rents | 10,246 | 475 | 119 | 165 | — | — | 11,005 | | | | | | | |

TABLE M.3 (1957)—(Contd.)

| Ref. | SERVICES | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|------|---|-----------|---------|---------|---------|---------|--------|-----------|
| | | £ | £ | £ | £ | £ | £ | £ |
| 18 | OTHER SERVICES—(Contd.) | | | | | | | |
| 19 | Private Street Works and Other Private Works | 33,938 | — | 6,185 | — | 425 | 1,869 | 42,417 |
| | Administration—Government Grants and | | | | | | | |
| | Other Income | 21,023 | 11,802 | 5,830 | 3,938 | 6,729 | 1,205 | 50,527 |
| 20 | Miscellaneous General Revenues | 128,397 | 38,182 | 17,534 | 4,278 | 5,473 | 1,241 | 195,105 |
| | | | | | | | | |
| | | 216,597 | 61,904 | 31,863 | 10,094 | 14,912 | 6,407 | 341,777 |
| 21 | AFRICAN AFFAIRS—not included in Specific Services | | | | | | | |
| | (a) Administration | 1,508 | 1,357 | 919 | 588 | 858 | 197 | 5,427 |
| | (b) Trading Services | 83,707 | 38,776 | 69,051 | 23,030 | 6,557 | 28,321 | 249,442 |
| | (c) Welfare and Recreational Services | 10,138 | 23,986 | 3,633 | 415 | 604 | 1,074 | 39,850 |
| | | | | | | | | |
| | | 95,353 | 64,119 | 73,603 | 24,033 | 8,019 | 29,592 | 294,719 |
| 22 | TRADING SERVICES | | | | | | | |
| | Water Undertakings | 404,565 | — | 45,857 | 23,501 | 25,870 | — | 499,793 |
| 23 | Markets and Pounds—including African Markets | 43,891 | 7,196 | 937 | 1,135 | 6,480 | 944 | 60,583 |
| | Slaughterhouses | 5,311 | — | 2,259 | 4,466 | 3,283 | 1,236 | 16,555 |
| 24 | Funerals and Cemeteries | 10,536 | 677 | 1,672 | 269 | 90 | 55 | 13,299 |
| 25 | Milk Shops and Milk Depots | — | — | — | 2,153 | 77,745 | — | 79,898 |
| 26 | Other Trading Services | — | — | — | — | — | — | — |
| 27 | | | | | | | | |
| | | 464,303 | 7,873 | 50,725 | 31,524 | 113,468 | 2,235 | 670,128 |
| | | | | | | | | |
| | | 557,665 | 293,653 | 55,934 | 34,485 | 41,964 | 6,678 | 990,379 |
| | | 290,598 | 111,415 | 51,623 | 13,012 | 22,512 | 7,136 | 496,296 |
| | | | | | | | | |
| | | 848,263 | 405,068 | 107,557 | 47,497 | 64,476 | 13,814 | 1,486,675 |
| | | | | | | | | |
| | | 2,383,020 | 666,367 | 345,519 | 163,788 | 245,193 | 67,426 | 3,871,313 |
| | | | | | | | | |
| | TOTALS | £ | £ | £ | £ | £ | £ | £ |

TABLE M.4 (1957)

MUNICIPALITIES

SUMMARY OF NET COST OF SERVICES—REVENUE ACCOUNT, 1957

| Ref. | SERVICES | Nairobi | | Mombasa | | Nakuru | | Eldoret | | Kisumu | | Kitale | | Total | |
|------|--|------------|--|---------|-----|--------|-----|-----------|-----|--------|-----|--------|--|------------|--|
| | | £ | | £ | | £ | | £ | | £ | | £ | | £ | |
| | PUBLIC HEALTH | | | | | | | | | | | | | | |
| 1 | Medical Officer of Health's Department and General Charges | 18,707 | | 33,688 | | 7,926 | | 3,114 | | 7,295 | | 1,136 | | 71,866 | |
| 2 | Maternity and Child Welfare | 72,988 | | 16,964 | | — | | 490 | | — | | — | | 90,442 | |
| 3 | Refuse Collection and Disposal | 60,146 | | 42,623 | | 3,196 | Cr. | 3,070 | Cr. | 470 | Cr. | 428 | | 102,937 | |
| 4 | Night Soil Removal | 7,954 | | 107 | Cr. | 545 | | 1,089 | Cr. | 1,390 | | — | | 8,693 | |
| 5 | Public Conveniences | 10,508 | | 7,294 | | 1,230 | | 58 | | 197 | | — | | 19,287 | |
| 6 | Sewerage and Sewage Disposal | Cr. 19,140 | | — | | 11,579 | | 750 | | — | | — | | Cr. 6,811 | |
| | | 151,163 | | 100,462 | | 24,476 | | 253 | | 9,352 | | 708 | | 286,414 | |
| | PUBLIC WORKS AND SERVICES | | | | | | | | | | | | | | |
| 7 | Roads and Drains | 248,939 | | 111,640 | | 21,206 | | 25,229 | | 20,855 | | 7,320 | | 435,189 | |
| 8 | Street Scavenging | 47,094 | | 10,835 | | 2,355 | | 1,345 | | 3,238 | | — | | 64,867 | |
| 9 | Fire Control | 26,515 | | 26,380 | | 2,167 | | 1,416 | | 2,169 | | 174 | | 58,821 | |
| 10 | Street Lighting | 88,558 | | 17,695 | | 3,857 | | 1,047 | | 3,647 | | — | | 114,804 | |
| 11 | Parks and Gardens | 62,088 | | 12,313 | | 6,913 | | 464 | | 3,812 | | 92 | | 85,682 | |
| | | 473,194 | | 178,863 | | 36,498 | | 29,501 | | 33,721 | | 7,586 | | 759,363 | |
| | HOUSING | | | | | | | | | | | | | | |
| 12 | European—Housing and Hostels | Cr. 203 | | — | | Cr. 46 | | 1,695 | | — | | — | | 1,446 | |
| 13 | Asian—Housing and Hostels | Cr. 579 | | 84 | | 156 | | — | | — | | — | | 339 | |
| 14 | African—Locations and Housing | 24,441 | | 25,060 | | 531 | | Cr. 1,612 | | 312 | | 1,214 | | Cr. 49,946 | |
| | | 23,659 | | 25,144 | | 641 | | 83 | | 312 | | 1,214 | | 51,053 | |

TABLE M.4 (1957)—(Contd.)

| SERVICES | | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total |
|----------|--|-------------|------------|------------|-----------|-----------|-----------|-------------|
| | | £ | £ | £ | £ | £ | £ | £ |
| 15 | OTHER SERVICES | | | | | | | |
| 16 | Valuation Expenses | 25,606 | 19,757 | 1,672 | 500 | 2,435 | 318 | 50,288 |
| 17 | Town Planning | 51,897 | 15,221 | — | 259 | 495 | 288 | 68,160 |
| 18 | Licensing | Cr. 6,687 | Cr. 7,386 | Cr. 1,733 | Cr. 1,555 | Cr. 2,171 | Cr. 1,978 | Cr. 21,510 |
| 19 | Sundry Properties | Cr. 1,196 | — | 99 | Cr. 129 | 3,000 | 1,513 | Cr. 3,287 |
| 20 | Private Steel Works and Other Private Works | — | — | 5 | — | — | — | 5 |
| 21 | Subscriptions and Donations | 16,477 | 3,028 | 1,414 | 110 | — | 5 | 21,034 |
| | Administration Charges—not included in Specific Services | 79,832 | 44,828 | 39,844 | 13,440 | 12,812 | 4,934 | 195,690 |
| 22 | Miscellaneous and General Charges | Cr. 103,944 | Cr. 18,630 | Cr. 5,098 | Cr. 3,688 | Cr. 4,958 | Cr. 1,241 | Cr. 137,559 |
| | | 61,985 | 56,818 | 36,193 | 8,937 | 11,613 | 3,839 | 179,385 |
| 23 | AFRICAN AFFAIRS—not included in Specific Services | | | | | | | |
| | (a) Administration | 8,318 | 10,412 | 975 | 553 | 2,552 | 1,033 | 23,843 |
| | (b) Trading Services | Cr. 5,891 | Cr. 21,507 | Cr. 19,621 | Cr. 4,629 | Cr. 176 | Cr. 8,468 | Cr. 60,292 |
| | (c) Welfare and Recreational Services | 21,997 | 8,465 | 10,098 | 3,198 | 1,659 | 2,597 | 48,014 |
| | | 24,424 | Cr. 2,630 | Cr. 8,548 | Cr. 878 | 4,035 | Cr. 4,838 | 11,565 |
| 24 | TRADING SERVICES | | | | | | | |
| 25 | Water Undertakings | Cr. 15,475 | — | 1,205 | Cr. 5,091 | Cr. 1,646 | — | Cr. 21,007 |
| 26 | Market and Pounds | 1,620 | 4,750 | 826 | Cr. 438 | Cr. 584 | 54 | 6,120 |
| 27 | Slaughterhouses | 226 | — | 69 | Cr. 309 | Cr. 623 | 309 | Cr. 328 |
| 28 | Funerals and Cemeteries | 16,107 | 2,910 | 1,208 | 403 | 538 | 270 | 21,436 |
| 29 | Milk Shops and Dairies | — | — | — | Cr. 128 | Cr. 2,925 | — | Cr. 3,053 |
| | Other Trading Services | — | — | — | — | — | — | — |
| | | 2,478 | 7,660 | 3,308 | Cr. 5,563 | Cr. 5,240 | 525 | 3,168 |

TABLE M.5 (1957)

MUNICIPALITIES
GOVERNMENT GRANTS-IN-AID—YEAR 1957

| | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total | Percentage of Total |
|---|---------|---------|--------|---------|--------|--------|---------|---------------------|
| | £ | £ | £ | £ | £ | £ | £ | % |
| A. GRANTS ON REVENUE ACCOUNT | | | | | | | | |
| Contributions in Lieu of Rates .. | 290,598 | 111,415 | 51,623 | 13,012 | 22,512 | 7,136 | 496,296 | 51.93 |
| Municipal Staff Salaries .. | 5,535 | 4,347 | 3,465 | 1,702 | 2,534 | 1,334 | 18,917 | 1.98 |
| Public Health Services .. | 100,126 | 49,811 | 7,697 | 4,978 | 9,703 | 1,567 | 173,882 | 18.19 |
| Traffic Revenue Grants .. | 95,703 | 31,495 | 10,014 | 3,475 | 5,473 | 1,725 | 147,885 | 15.48 |
| Trunk and Main District Roads | 21,747 | 10,884 | 1,643 | 9,722 | 4,471 | 1,238 | 49,705 | 5.20 |
| African Housing Schemes .. | — | 10,105 | — | — | — | — | 10,105 | 1.05 |
| African Affairs .. | 7,162 | 3,534 | 1,267 | 28 | 1,270 | — | 13,261 | 1.38 |
| Share of African Poll Tax .. | 655 | 494 | — | 494 | 238 | 343 | 2,224 | .23 |
| Others .. | 363 | — | — | — | — | — | 363 | .04 |
| TOTAL GRANTS ON REVENUE ACCOUNT | 521,889 | 222,085 | 75,709 | 33,411 | 46,201 | 13,343 | 912,638 | — |
| B. GRANTS ON CAPITAL ACCOUNT | | | | | | | | |
| Trunk Roads—Construction—Improvement .. | 33,460 | 9,760 | — | — | — | — | 43,220 | 4.52 |
| TOTAL REVENUE AND CAPITAL GRANTS £ | 555,349 | 231,845 | 75,709 | 33,411 | 46,201 | 13,343 | 955,858 | 100 |

MUNICIPALITIES
SUMMARY OF CAPITAL ACCOUNTS—YEAR 1957

| Ref. | EXPENDITURE | Nairobi | Mombasa | Nakuru | Eldoret | Kisumu | Kitale | Total | Percentage of Total |
|------|--|-----------|---------|--------|---------|--------|--------|-----------|---------------------|
| | | £ | £ | £ | £ | £ | £ | £ | % |
| 1 | Overspent Balances brought forward | 87,898 | — | — | 19,114 | 6,872 | — | 113,884 | 6.31 |
| | CAPITAL EXPENDITURE—1957 | | | | | | | | |
| 2 | Public Health Services | 22,512 | 1,916 | — | — | — | — | 24,428 | 1.36 |
| 3 | Maternity and Child Welfare | 9,525 | 10,882 | — | — | — | — | 20,407 | 1.14 |
| 4 | Conservancy | — | 6,263 | — | — | 112 | — | 6,375 | .37 |
| 5 | Public Conveniences | 347 | — | — | — | 176 | — | 523 | .03 |
| 6 | Sewerage and Drainage | 95,877 | — | 11,033 | — | — | 3,238 | 110,148 | 6.10 |
| 7 | Roads and Street Lighting | 308,929 | 163,713 | 7,848 | — | 891 | 6,278 | 487,659 | 27.01 |
| 8 | Fire Control | — | 12,402 | 711 | — | 4,349 | — | 17,462 | .97 |
| 9 | Housing—European | 50,639 | — | — | — | — | — | 50,639 | 2.72 |
| 10 | Housing—Asian—General Schemes | 63,004 | — | 80 | — | — | — | 63,084 | 3.48 |
| 11 | Housing—African | 41,901 | 89,402 | 3,956 | 9,517 | — | 1,721 | 146,497 | 8.12 |
| 12 | Housing—Staff | — | 1,152 | 1,917 | — | 2,189 | — | 5,258 | .30 |
| 13 | Town Planning | — | 2,005 | — | — | — | — | 2,005 | .12 |
| 14 | Sundry Properties | 32,865 | 8,544 | 7,613 | 2,468 | 4,588 | 218 | 56,296 | 3.12 |
| 15 | Municipal Offices | 153,407 | 20,224 | 4,217 | 27,649 | 19,741 | 4,587 | 229,825 | 12.73 |
| 16 | Furniture and Sundry Equipment | 7,983 | 4,160 | 112 | — | 327 | 497 | 13,079 | .73 |
| 17 | Vehicles and Plant | 33,032 | 4,216 | 3,577 | 7,513 | 4,668 | 1,238 | 54,244 | 3.01 |
| 18 | Workshops and Depots | — | 1,237 | 2,089 | 5,830 | — | 1,426 | 10,582 | .59 |
| 19 | Water Undertakings | 227,191 | — | 33,996 | 902 | 2,142 | — | 264,231 | 14.60 |
| 20 | Slaughterhouses and Markets | 5,473 | 3,013 | — | 73 | 1,174 | 135 | 9,868 | .56 |
| 21 | Funerals and Cemeteries | 19,772 | 601 | — | — | — | — | 20,373 | 1.13 |
| | | 1,072,457 | 329,730 | 77,149 | 53,952 | 40,357 | 19,338 | 1,592,983 | |
| 22 | Balances in Hand carried forward to 1958.. | — | 64,991 | 12,857 | 2,830 | — | 18,262 | 98,940 | 5.50 |
| | TOTALS | 1,160,355 | 394,721 | 90,006 | 75,896 | 47,229 | 37,600 | 1,805,807 | |

MUNICIPALITIES
TABLE OF RATES AND GRANTS—10 YEARS

| ITEMS | TABLE M.7 (1957) | | | | | | | | | |
|------------------------|------------------|---------|---------|---------|---------|---------|---------|---------|-----------|-----------|
| | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | 1955 | 1956 | 1957 |
| 1. NAIROBI | | | | | | | | | | |
| (a) Rates | 198,963 | 200,347 | 200,489 | 253,151 | 255,063 | 258,801 | 383,060 | 440,198 | 498,889 | 557,666 |
| (b) Grants | 184,062 | 174,819 | 186,470 | 317,760 | 358,440 | 352,508 | 378,088 | 473,432 | 538,012 | 555,349 |
| (c) Total | 383,025 | 375,166 | 386,959 | 570,911 | 613,503 | 611,309 | 761,148 | 913,630 | 1,036,901 | 1,113,015 |
| Percentage: (b) of (c) | 48% | 47% | 48% | 56% | 58% | 58% | 50% | 52% | 52% | 50% |
| 2. MOMBASA | | | | | | | | | | |
| (a) Rates | 47,699 | 53,740 | 71,645 | 123,409 | 127,465 | 193,286 | 217,219 | 226,627 | 272,630 | 293,653 |
| (b) Grants | 67,699 | 101,420 | 102,632 | 144,796 | 149,145 | 161,065 | 160,979 | 173,562 | 201,709 | 231,845 |
| (c) Total | 115,398 | 155,160 | 174,277 | 268,205 | 276,610 | 354,351 | 378,198 | 400,189 | 474,339 | 525,498 |
| Percentage: (b) of (c) | 59% | 65% | 59% | 54% | 54% | 45% | 43% | 43% | 43% | 44% |
| 3. NAKURU | | | | | | | | | | |
| (a) Rates | 2,099 | 2,905 | 3,760 | 12,314 | 12,571 | 14,657 | 15,129 | 15,264 | 21,583 | 55,934 |
| (b) Grants | 7,525 | 11,001 | 9,272 | 41,366 | 49,193 | 46,204 | 61,734 | 65,025 | 73,289 | 75,709 |
| (c) Total | 9,624 | 13,906 | 13,032 | 53,680 | 61,764 | 60,861 | 76,863 | 80,289 | 94,872 | 131,643 |
| Percentage: (b) of (c) | 78% | 79% | 72% | 77% | 80% | 76% | 80% | 81% | 77% | 57% |
| 4. ELDORET | | | | | | | | | | |
| (a) Rates | 1,315 | 2,204 | 2,280 | 3,716 | 11,507 | 14,967 | 15,998 | 17,062 | 29,996 | 34,485 |
| (b) Grants | 5,999 | 6,558 | 7,173 | 10,148 | 14,818 | 11,977 | 15,404 | 25,993 | 34,345 | 33,411 |
| (c) Total | 7,314 | 8,762 | 9,453 | 13,864 | 26,325 | 26,944 | 31,402 | 43,055 | 64,341 | 67,896 |
| Percentage: (b) of (c) | 82% | 75% | 76% | 73% | 56% | 44% | 49% | 60% | 53% | 49% |

TABLE M.7 (1957)—(Contd.)

| ITEMS | 1948 | 1949 | 1950 | 1951 | 1952 | 1953 | 1954 | 1955 | 1956 | 1957 |
|------------------------|---------|---------|---------|---------|-----------|-----------|-----------|-----------|-----------|-----------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| 5. KISUMU | | | | | | | | | | |
| (a) Rates | 1,086 | 2,100 | 2,198 | 3,497 | 5,861 | 10,348 | 11,442 | 12,246 | 14,980 | 41,964 |
| (b) Grants | 9,996 | 12,315 | 12,961 | 18,719 | 30,219 | 35,844 | 39,185 | 40,860 | 50,212 | 46,201 |
| (c) Total | 11,082 | 14,415 | 15,159 | 22,216 | 36,080 | 46,192 | 50,627 | 53,106 | 65,192 | 88,165 |
| Percentage: (b) of (c) | 90% | 85% | 86% | 84% | 84% | 78% | 77% | 77% | 77% | 52% |
| 6. KITALE | | | | | | | | | | |
| (a) Rates | 874 | 901 | 1,664 | 1,651 | 1,642 | 2,430 | 2,430 | 2,657 | 6,713 | 6,678 |
| (b) Grants | 6,540 | 5,827 | 8,460 | 6,486 | 8,480 | 9,637 | 9,816 | 9,106 | 13,370 | 13,343 |
| (c) Total | 7,414 | 6,728 | 10,124 | 8,137 | 10,122 | 12,067 | 12,246 | 11,763 | 20,083 | 20,021 |
| Percentage: (b) of (c) | 88% | 87% | 84% | 80% | 84% | 80% | 80% | 77% | 67% | 67% |
| 7. ALL MUNICIPALITIES | | | | | | | | | | |
| (a) Rates | 252,036 | 262,197 | 282,036 | 397,738 | 414,109 | 494,489 | 645,278 | 714,054 | 844,791 | 990,380 |
| (b) Grants | 281,821 | 311,940 | 326,968 | 539,275 | 610,295 | 617,235 | 665,206 | 787,978 | 910,937 | 955,858 |
| (c) Total | 533,857 | 574,137 | 609,004 | 937,013 | 1,024,404 | 1,111,724 | 1,310,484 | 1,502,032 | 1,755,728 | 1,946,238 |
| Percentage: (b) of (c) | 53% | 54% | 54% | 58% | 60% | 56% | 51% | 52% | 52% | 49% |

(b) Townships, 1957

1. Townships having township accounts under the provisions of Part III of the Townships Ordinance, and whose accounts for 1957 were subject to the Local Government Inspector's audit, were Malindi and Machakos.

2. *Revenues.*—The following summary shows comparative figures for 1956 and 1957; a detailed analysis of revenue for 1957 is shown in Table T.3.

| | 1956 | 1957 |
|------------------|-------------|-------------|
| Revenues | £ 11,422 | £ 15,868 |

The increase of over £4,000 is due mostly to increased rates and Government contributions in lieu (£2,523), increased Government grants (£382) and increased revenue from trading services (£537).

3. *Expenditure.*—Details of 1957 expenditure are shown in Table T.2 and total expenditure is compared below with 1956:—

| | 1956 | 1957 |
|---------------------|------------|-------------|
| Expenditure | £ 8,441 | £ 13,355 |

In 1957 expenditure increased on all services, with large increases on Public Works and Services (£2,460), Trading Services (£735) and Public Health and Sanitary Services (£1,093).

4. *Surplus and Deficit.*—Machakos had a surplus of £3,509 on the year's working and has an accumulated balance on Revenue Account of £11,123. Malindi showed a deficit of £996 on the year's working and this reduced the Revenue balance to £1,120 at the close of 1957.

5. *Government Grants.*—The following summary shows Government grants paid to townships in 1957 and the relationship between grant and rate income:—

| | Malindi | Machakos | Total |
|--|---------|----------|--------|
| | £ | £ | £ |
| GOVERNMENT GRANTS, ETC. | | | |
| 1. Contributions in Lieu of Rates .. | 949 | 359 | 1,308 |
| 2. Traffic Licences—50 per cent .. | 4,682 | 808 | 5,490 |
| 3. Court Fines—50 per cent | 3 | 12 | 15 |
| 4. Other Grants | 8 | 135 | 143 |
| 5. Total Grants | 5,642 | 1,314 | 6,956 |
| 6. Total Revenue | 11,187 | 4,681 | 15,868 |
| 7. Proportion of Grants to Total Revenue | 51% | 28% | 44% |
| 8. Rates Paid by Private Ratepayers | 1,355 | 1,702 | 3,057 |
| 9. Total Rates and Grants | 6,997 | 3,016 | 10,013 |
| 10. Proportion of Grants to Total Rates and Grants | 81% | 44% | 69% |

6. *Conservancy Services.*—Costs and revenues derived from these services in each township are summarized below:—

| | Machakos | Malindi | Total |
|-------------------------------|----------|---------|-------|
| | £ | £ | £ |
| Maintenance Expenditure | 2,286 | 1,618 | 3,904 |
| Revenue from Fees, etc. | 1,774 | 559 | 2,333 |
| Deficit £ | 512 | 1,059 | 1,571 |

The Machakos expenditure includes £436 capital for purchase of a cesspit emptier.

7. *Trading Services.*—The following table gives summary details of the trading undertakings operated by the townships:—

| | Machakos | Malindi | Total |
|---------------------|----------|---------|-------|
| | £ | £ | £ |
| Income | 1,341 | 306 | 1,647 |
| Expenditure | 395 | 1,381 | 1,776 |
| Surplus | 946 | — | — |
| Deficit | — | 1,075 | 129 |

The Malindi expenditure includes Revenue contributions to capital expenditure of £878.

8. *Rating and Valuation.*—Rates in 1957 and date and currency of the Valuation Roll are shown below:—

| | PERCENTAGE RATE | | VALUATION ROLL | |
|----------------|-----------------|-----------------|----------------|--------------------------|
| | 1956 | 1957 | Date | Year of currency in 1957 |
| | <i>Per cent</i> | <i>Per cent</i> | | |
| Malindi | $\frac{3}{4}$ | 1 | 1953 | 5 |
| Machakos | $1\frac{1}{4}$ | $1\frac{1}{4}$ | 1954 | 4 |

9. *Capital Transactions.*—These are summarized in Table T.4. Total capital expenditure was £2,110 (1956, £2,781) and capital income amounted to £2,110—all from revenue contributions.

10. *Tables.*—The following summary tables relating to the finances of the self-accounting townships are appended:—

- T.1—Balance Sheets.
- T.2—Revenue Expenditure.
- T.3—Revenue Income.
- T.4—Capital Accounts.

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Principal Local Government Inspector.

TABLE T.1 (1957)

TOWNSHIPS

SUMMARY OF BALANCE SHEETS AS AT 31st DECEMBER, 1957

| | Machakos | Malindi | Total |
|---|----------|---------|--------|
| | £ | £ | £ |
| LIABILITIES AND SURPLUS | | | |
| CAPITAL LIABILITIES | | | |
| Government Loans | — | — | — |
| CAPITAL SURPLUS | | | |
| Government Grants and Assets Transferred | 2,000 | 3,080 | 5,080 |
| Revenue Contributions | 1,051 | 2,553 | 3,604 |
| Total Capital Funds | 3,051 | 5,633 | 8,684 |
| REVENUE | | | |
| Sundry Creditors | 112 | 13 | 125 |
| Suspense Account—A.D.C. Rates | 260 | — | 260 |
| Reserves— | | | |
| Renewals and Replacements | 670 | 1,431 | 2,101 |
| Other Specific Reserves | 50 | — | 50 |
| Revenue Funds | 11,123 | 1,120 | 12,243 |
| £ | 15,266 | 8,197 | 23,463 |
| ASSETS AND OUTLAY | | | |
| CAPITAL | | | |
| Public Health and Sanitary Services | 1,639 | — | 1,639 |
| Slaughter Houses | — | 410 | 410 |
| Markets and Pounds | 850 | 1,567 | 2,417 |
| Vehicles, Plant and Equipment | 251 | 2,206 | 2,457 |
| Sundry Properties | — | 1,450 | 1,450 |
| Total Capital Outlay | 2,740 | 5,633 | 8,373 |
| Cash in Hand on Capital Account | 311 | — | 311 |
| Total Capital Assets | 3,051 | 5,633 | 8,684 |
| REVENUE | | | |
| Sundry Debtors | 1,328 | 671 | 1,999 |
| Investments | 9,803 | 1,212 | 11,015 |
| Cash in Hand on Revenue Account | 1,084 | 681 | 1,765 |
| £ | 15,266 | 8,197 | 23,463 |

TOWNSHIPS
SUMMARY OF REVENUE ACCOUNTS—EXPENDITURE YEAR 1957

| EXPENDITURE | Machakos | Malindi | Total |
|---|----------|---------|--------|
| ADMINISTRATION AND GENERAL CHARGES | | | |
| Salaries and Allowances | 1,675 | 963 | 2,638 |
| Office and Sundry Expenses | 409 | 559 | 968 |
| | 2,084 | 1,522 | 3,606 |
| SANITARY SERVICES | | | |
| Conservancy | 2,286 | 1,618 | 3,904 |
| Public Conveniences | — | 408 | 408 |
| Street Cleaning | — | — | — |
| | 2,286 | 2,026 | 4,312 |
| PUBLIC WORKS AND SERVICES | | | |
| Roads and Drains | 2,854 | 623 | 3,477 |
| Fire Service | — | 125 | 125 |
| Other Public Services | 59 | — | 59 |
| | 2,913 | 748 | 3,661 |
| TRADING SERVICES | | | |
| Slaughterhouses | — | 187 | 187 |
| Markets and Pounds | 393 | 1,034 | 1,427 |
| Funerals and Cemeteries | — | 160 | 160 |
| Other Services | 2 | — | 2 |
| | 395 | 1,381 | 1,776 |
| Total Expenditure | 7,678 | 5,677 | 13,355 |
| Surplus for the Year | 3,509 | — | 3,509 |
| TOTALS .. £ | 11,187 | 5,677 | 16,864 |

TABLE T.3 (1957)

TOWNSHIPS
SUMMARY OF REVENUE ACCOUNTS—INCOME—YEAR 1957

| | Machakos | Malindi | Total |
|--|----------|---------|--------|
| | £ | £ | £ |
| INCOME | | | |
| TOWNSHIP—LICENCES | | | |
| Premises and Business | 435 | 253 | 688 |
| Cycles | 288 | 244 | 532 |
| Other Licences | 16 | 123 | 139 |
| | 739 | 620 | 1,359 |
| CONSERVANCY CHARGES | 1,774 | 559 | 2,333 |
| GOVERNMENT GRANTS | | | |
| Traffic Licences—50 per cent | 4,682 | 808 | 5,490 |
| Court Fines—50 per cent | 3 | 12 | 15 |
| Others | 8 | 135 | 143 |
| | 4,693 | 955 | 5,648 |
| ASSESSMENT RATES | | | |
| General Site Value Rates | 1,355 | 1,702 | 3,057 |
| Government Contributions in Lieu | 949 | 359 | 1,308 |
| | 2,304 | 2,061 | 4,365 |
| TRADING SERVICES | | | |
| Slaughterhouses | 126 | 198 | 324 |
| Markets and Pounds | 1,170 | 108 | 1,278 |
| Funerals and Cemeteries | 1 | — | 1 |
| Other Services | 44 | — | 44 |
| | 1,341 | 306 | 1,647 |
| SUNDRY REVENUE | | | |
| Grazing Fees | 43 | — | 43 |
| Other Revenue | 293 | 180 | 473 |
| | 336 | 180 | 516 |
| Total Income | 11,187 | 4,681 | 15,868 |
| Deficiency for the Year | — | 996 | 996 |
| TOTALS .. £ | 11,187 | 5,677 | 16,864 |

TABLE T.4 (1957)

TOWNSHIPS
SUMMARY OF CAPITAL ACCOUNTS—YEAR 1957

| | Machakos | Malindi | Total |
|---|--------------|--------------|--------------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| BALANCES OVERSPENT brought forward from 1956 | — | — | — |
| CAPITAL EXPENDITURE, 1957 | | | |
| Conservancy | 436 | — | 436 |
| Markets and Pounds | 300 | 828 | 1,128 |
| Slaughterhouses and Equipment | — | 82 | 82 |
| Staff Housing | — | 275 | 275 |
| Vehicles, Plant and Equipment | — | 139 | 139 |
| Cemeteries | — | 50 | 50 |
| | 736 | 1,374 | 2,110 |
| BALANCES IN HAND carried forward to 1958 | | | |
| Unexpended Capital Grants | 311 | — | 311 |
| TOTALS .. £ | 1,047 | 1,374 | 2,421 |
| INCOME | | | |
| BALANCES IN HAND brought forward from 1956 | 311 | — | 311 |
| CAPITAL INCOME, 1957 | | | |
| Government Grants and Assets Transferred | — | — | — |
| Contributions from Revenue | 736 | 1,374 | 2,110 |
| | 736 | 1,374 | 2,110 |
| BALANCES OVERSPENT carried forward to 1958 .. | — | — | — |
| TOTALS .. £ | 1,047 | 1,374 | 2,421 |

(c) County and District Councils

1. *Local Authorities.*—The accounts of seven county and district councils were subject to audit for the year 1957 as follows:—

County Councils

Aberdare.
Nairobi.
Nakuru.
Naivasha.
Nyanza.

District Councils

Trans Nzoia.
Uasin Gishu.

Although the county councils are constituted under a different Ordinance with wider functions than the district councils, the financial statistics for both are combined in the same tables. The two district councils at 31st December, 1957, have since assumed county status, and it is considered convenient to group them together during the transitional period, so as to afford comparisons of progress in the development of new local government services.

2. *Revenue Accounts Income*.—The income of the councils, excluding road grants, is detailed in table C.2 and summarized below:—

| INCOME, 1957 | Amount | Per cent of total |
|--|----------------|-------------------|
| | £ | |
| Administration Grants | 163,603 | 50 |
| Chief Officers' Salary Grants | 12,650 | 4 |
| Public Health Grant | 33,935 | 10 |
| Contributions in Lieu of Rates | 7,286 | 2 |
| Diminishing Grants | 16,449 | 5 |
| Total Government Grants | 233,923 | 71 |
| Rate Income | 30,965 | 9 |
| Interest on Investments | 5,161 | 2 |
| Rents | 10,568 | 3 |
| Licence Fees | 3,951 | 1 |
| Income from Beer Halls | 6,604 | 2 |
| Other Income | 36,138 | 12 |
| TOTAL | 327,310 | 100 |

Seventy-one per cent (1956, 69 per cent) of the total revenues were derived from Government grants of various types, whilst rates paid by private ratepayers were only 9 per cent (1956, 10 per cent) of the total.

3. *Revenue Accounts, Expenditure*.—The following summary shows expenditure of the councils, excluding roads expenditure:—

| | Amount | Per cent of total, 1957 | Per cent of total, 1956 |
|---|----------------|-------------------------|-------------------------|
| | £ | % | % |
| Administration and General Charges | 68,052 | 22 | 19 |
| Works Overheads | 156,545 | 51 | 42 |
| Total Overheads | 224,597 | 73 | 61 |
| Public Health Services | 55,144 | 18 | 16 |
| African Welfare and Social Services | 10,251 | 4 | 14 |
| Other Expenses | 18,175 | 5 | 9 |
| TOTALS | 308,167 | 100 | 100 |

4. *Revenue Funds*.—The following statement shows the effect of the year's transactions upon the Revenue Funds of the councils:—

| | Balances on hand 1-1-57 | YEAR 1957 | | Balances on hand 31-12-57 |
|--------------------------|-------------------------------|---------------|--------------|---------------------------------|
| | | Surplus | Deficits | |
| | £ | £ | £ | £ |
| COUNTY COUNCILS | | | | |
| Aberdare | 7,684 | 146 | — | 7,830 |
| Nairobi | 27,750 | 16,553 | — | 44,303 |
| Nakuru | 11,790 | 5,163 | — | 16,953 |
| Naivasha | <i>Dr.</i> 3,388 | — | 4,312 | <i>Dr.</i> 7,700 |
| Nyanza | 10,320 | 1,178 | — | 11,498 |
| DISTRICT COUNCILS | | | | |
| Trans Nzoia | 5,784 | — | 152 | 5,632 |
| Uasin Gishu | 1,640 | 567 | — | 2,207 |
| TOTALS .. £ | 61,580 | 23,607 | 4,464 | 80,723 |

5. *Road Works*.—These services continue to be the main activity of both the county and the district councils and are wholly financed by the Road Authority.

Details of the expenditure and income for maintenance, specific betterment and construction are shown in Table C.3, which is summarized hereunder, together with comparative figures for 1956:—

| | 1956 | 1957 |
|--|----------------|-----------------------|
| | £ | £ |
| Overexpenditure at 1st January (net) | — | 28,696 |
| Unexpended Grants—1st January (net) | 59,054 | — |
| Road Grants for the Year | 409,635 | 577,141 |
| Total available for Road Works | 468,689 | 548,445 |
| Roads Expenditure during the Year | 497,385 | 548,341 |
| Overexpenditure at 31st December, (net) | 28,696 | <i>Cr.</i> 104 |

Of the £548,341 spent on road works in 1957, some £291,767 (53 per cent) was on maintenance, the remainder being spent on construction and other special works.

6. *County Councils, Rates*.—Table C.2 shows that the total rate income of county councils in 1957 was £30,965. This figure excludes the rates levied in the county areas for the benefit of the county district councils, these being shown in the summary table C.D.1 relating to these councils.

For convenient reference the rate of income of both the counties and the county districts are shown together in the table which follows:—

| COUNTY | County Rates | District Rates | Total Rates |
|----------------------------------|---------------|----------------|----------------|
| | £ | £ | £ |
| ABERDARE | | | |
| General Rate | — | 15,055 | 15,055 |
| Crown Contributions | — | 14,633 | 14,633 |
| | — | 29,688 | 29,688 |
| NAIROBI | | | |
| General Rate | 15,452 | 14,386 | 29,838 |
| Crown Contributions | 1,992 | 6,598 | 8,590 |
| | 17,444 | 20,984 | 38,428 |
| NAKURU | | | |
| General Rate | 10,018 | 4,622 | 14,640 |
| Crown Contributions | 3,710 | 4,452 | 8,162 |
| | 13,728 | 9,074 | 22,802 |
| NAIVASHA | | | |
| General Rate | 1,809 | 3,039 | 4,848 |
| Crown Contributions | 469 | 1,048 | 1,517 |
| | 2,278 | 4,087 | 6,365 |
| NYANZA | | | |
| General Rate | 3,686 | 4,537 | 8,223 |
| Crown Contributions | 1,115 | 3,437 | 4,552 |
| | 4,801 | 7,974 | 12,775 |
| Total Rates | 30,965 | 41,639 | 72,604 |
| Total Crown Contributions .. | 7,286 | 30,168 | 37,454 |
| TOTAL RATE INCOME £ | 38,251 | 71,807 | 110,058 |

The total rate income in 1956 was £88,062 compared with £110,058 in 1957. Aberdare County Council did not levy a county rate in either year.

There is still only partial uniformity in allocating the total rate revenues between the county and the districts. The methods used were as follows:—

Nairobi and Nakuru.—Separate county and county district rates were levied, the proceeds being credited direct to the appropriate accounts.

Naivasha and Aberdare.—Neither county council levied a county rate in 1957, but the county council's administrative expenses were apportioned amongst the county districts.

Nyanza.—No part of the rates levied in the area of the rural district councils were credited to them. The Urban District Council, on the other hand, received the whole of the rates levied in this area and made a small contribution to the County Fund.

7. *Capital Expenditure.*—Details of capital expenditure are shown in Table C.4 and these are summarized below, together with comparative figures for 1956:—

| | 1956 | | 1957 | |
|---|---------|-------------------|---------|-------------------|
| | Amount | Per cent of Total | Amount | Per cent of Total |
| | £ | % | £ | % |
| Vehicles, Plant and Equipment .. | 164,671 | 63 | 118,615 | 59 |
| Staff Housing | 43,818 | 17 | 34,652 | 17 |
| Offices, Stores and Workshops .. | 24,875 | 10 | 7,468 | 3 |
| African Welfare Centres, Dispensaries and Schools | 15,619 | 6 | 29,453 | 15 |
| Other Works and Deferred Charges | 12,353 | 4 | 11,094 | 6 |
| | 261,336 | 100 | 201,282 | 100 |

8. *Capital Income.*—The sources of capital income for 1956 and 1957 are shown below:—

| | 1956 | | 1957 | |
|--|---------|-------------------|---------|-------------------|
| | Amount | Per cent of Total | Amount | Per cent of Total |
| | £ | % | £ | % |
| Loans from Government | 54,164 | 23 | 61,390 | 33 |
| Government Grants | 49,389 | 22 | 28,774 | 15 |
| Total Directly from Government Sources | 103,553 | 45 | 90,164 | 48 |
| Renewals Reserves | 62,487 | 26 | 65,746 | 35 |
| Revenue | 22,926 | 9 | 8,328 | 5 |
| Internal Loans | 45,812 | 19 | 20,758 | 11 |
| Capital Receipts, Donations, etc. .. | 2,636 | 1 | 2,017 | 1 |
| | 237,414 | 100 | 187,013 | 100 |

9. *Analysis of Expenditure.*—Table C.5 shows the total revenue expenditure of the councils and a percentage analysis of the expenditure of the total expenditure in 1957; 64 per cent was spent directly on road works (1956, 63 per cent). Average expenditure per mile on maintenance of district and trunk roads increased from £79 in 1956 to £91 in 1957.

10. *Tables.*—The following summary tables relating to the finances of the county and district councils are appended:—

- C.1—Balance Sheets.
- C.2—General Revenue Accounts.
- C.3—Road Works.
- C.4—Capital Accounts.
- C.5—Summary and Analysis of Expenditure.

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Principal Local Government Inspector.

TABLE C.1 (1957)
 COUNTY COUNCILS AND DISTRICT COUNCIL
 SUMMARY OF BALANCE SHEETS AS AT 31st DECEMBER, 1957

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCIL | | TOTAL |
|---|-----------------|---------|---------|----------|---------|---------|------------------|-----------|-------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Kitale | Uasin Gishu | | |
| | £ | £ | £ | £ | £ | £ | £ | | |
| LIABILITIES AND SURPLUS | | | | | | | | | |
| CAPITAL LIABILITIES | | | | | | | | | |
| Loans Outstanding—Government | 10,239 | 192,653 | 44,006 | 45,529 | 20,528 | 2,800 | — | 315,755 | |
| Internal Reserves .. | 7,984 | 12,954 | 35,211 | 3,573 | 11,688 | 10,613 | 6,186 | 88,209 | |
| D.A.R.A.—Advances for Plant .. | 20,706 | 981 | — | 6,379 | 4,213 | — | 1,810 | 34,089 | |
| Cash Overdrawn on Capital Account .. | — | 12,019 | 6,291 | 44,273 | — | — | — | 62,583 | |
| CAPITAL SURPLUS | | | | | | | | | |
| Total Capital Liabilities .. | 38,929 | 218,607 | 85,508 | 99,754 | 36,429 | 13,413 | 7,996 | 500,636 | |
| Government Grants—African Housing .. | 14,099 | 20,714 | 10,985 | 7,668 | — | 10,266 | 3,000 | 66,732 | |
| Other Grants .. | 12,953 | 38,765 | 24,071 | 19,559 | 43,761 | 11,671 | 14,355 | 165,135 | |
| Capital Receipts and Donations .. | 1,093 | 610 | 500 | 2,006 | 350 | 5,373 | — | 9,932 | |
| Contributions from Revenue and Reserves | 67,962 | 124,690 | 74,550 | 22,470 | 40,335 | 74,804 | 36,745 | 441,556 | |
| Loans Repaid .. | 1,823 | 18,171 | 13,750 | 4,228 | 5,590 | 4,052 | 2,224 | 49,838 | |
| Total Capital Funds .. | 136,859 | 421,557 | 209,364 | 155,685 | 126,465 | 119,579 | 64,320 | 1,233,829 | |
| REVENUE | | | | | | | | | |
| Revenue Liabilities .. | 6,735 | 63,090 | 16,101 | 21,878 | 8,695 | 1,523 | 1,865 | 119,887 | |
| Unexpended Grants for Road Works Reserves— | 7,330 | — | — | 12,278 | — | 6,406 | 7,171 | 33,185 | |
| Plant Renewals and Replacements .. | 62,147 | 106,265 | 62,661 | 50,497 | 49,179 | 33,185 | 31,556 | 395,990 | |
| Other Specific Reserves .. | 6,822 | 12,729 | 20,260 | 4,377 | 7,539 | 4,290 | 3,478 | 59,495 | |
| African Social Centre Funds .. | 462 | — | — | — | — | 439 | — | 901 | |
| Revenue Funds .. | 7,852 | 45,701 | 16,953 | — | 10,568 | 5,228 | 2,176 | 88,478 | |
| Cash Overdrawn on Revenue Account .. | 8,480 | — | 15,757 | — | — | 2,849 | — | 27,086 | |
| TOTALS ..£ | 236,687 | 649,342 | 341,096 | 244,715 | 202,446 | 173,499 | 110,566 | 1,958,351 | |

TABLE C.1 (1957)—(Contd.)

| | COUNTY COUNCILS | | | | | | TOTAL |
|--|-----------------|---------|---------|----------|---------|---------|-----------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Kitale | |
| | £ | £ | £ | £ | £ | £ | |
| ASSETS AND OUTLAY | | | | | | | |
| CAPITAL ASSETS | | | | | | | |
| Roads, Drains and Street Lighting | — | 47,124 | — | — | — | — | 47,124 |
| Water Supply | — | 12,456 | — | — | — | — | 12,456 |
| Housing— | 5,863 | 21,781 | 16,542 | 6,979 | 5,654 | 9,995 | 71,177 |
| African (Road Gangs) | 17,713 | 50,650 | 16,004 | 49,750 | 32,213 | 10,243 | 185,248 |
| Staff | 90,200 | 132,211 | 151,641 | 80,988 | 76,599 | 78,760 | 656,279 |
| Vehicles and Plant | 16,959 | 146,241 | 24,966 | 17,968 | 11,761 | 6,015 | 229,312 |
| Buildings, Furniture and Equipment | — | — | 211 | — | — | 14,285 | 14,496 |
| African Social Centres | — | — | — | — | — | — | — |
| African Welfare Services | — | — | — | — | — | — | — |
| Deferred Charges | — | 11,094 | — | — | — | — | 11,094 |
| Total Capital Outlay | 130,735 | 421,557 | 209,364 | 155,685 | 126,227 | 119,298 | 1,227,186 |
| Cash in Hand on Capital Account | 6,124 | — | — | — | 238 | 281 | 6,643 |
| Total Capital Assets | 136,859 | 421,557 | 209,364 | 155,685 | 126,465 | 119,579 | 1,233,829 |
| REVENUE | | | | | | | |
| Sundry Debtors | 10,177 | 68,860 | 55,678 | 7,034 | 3,512 | 9,924 | 163,680 |
| Stores | 7,404 | 15,129 | 23,828 | 15,551 | 7,249 | 3,615 | 74,559 |
| Investments (including Loans to Capital) | 82,247 | 110,552 | 52,226 | 12,747 | 35,732 | 40,381 | 367,473 |
| Cash in Hand on Revenue Account | — | 8,068 | — | 45,004 | 18,691 | — | 74,143 |
| Revenue Funds Overdrawn | — | — | — | 7,801 | — | — | 7,801 |
| Road Grant Overspent | — | 25,176 | — | 893 | 10,797 | — | 36,866 |
| TOTALS | 236,687 | 649,342 | 341,096 | 244,715 | 202,446 | 173,499 | 1,958,351 |

TABLE C.2 (1957)
 COUNTY COUNCILS AND DISTRICT COUNCIL
 SUMMARY OF REVENUE ACCOUNTS—YEAR 1957

| | COUNTY COUNCILS | | | | | | | DISTRICT COUNCIL | Total | Percent- age |
|--|-----------------|---------|--------|---------------|--------|--------|----------------|------------------|-------|-----------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Kitale | Uasin Gishu | | | |
| | £ | £ | £ | £ | £ | £ | £ | | | |
| EXPENDITURE | | | | | | | | | | |
| ADMINISTRATION AND GENERAL CHARGES | | | | | | | | | | |
| Salaries and Allowances | 10,024 | 27,226 | 20,427 | 10,754 | 2,899 | 6,642 | 7,234 | 85,206 | 28 | |
| Travelling Expenses | 1,878 | 1,289 | 3,102 | 1,161 | 362 | 967 | 1,003 | 9,762 | 3 | |
| Office Expenses | 1,295 | 10,649 | 3,457 | 2,272 | 741 | 937 | 566 | 19,917 | 6 | |
| General Charges (including Inspection Fees) | 764 | 6,756 | 1,455 | 1,010 | 324 | 1,128 | 712 | 12,149 | 4 | |
| Contributions to Capital | — | — | 1,419 | — | 550 | 5 | — | 1,974 | 1 | |
| Total Administration and General Charges | 13,961 | 45,920 | 29,860 | 15,197 | 4,876 | 9,679 | 9,515 | 129,008 | 42 | |
| Less Charged to Other County Accounts and County Districts | 11,012 | 20,575 | 18,947 | 9,444 | 300 | 678 | — | 60,956 | 20 | |
| Net Administration and General Charges | 2,949 | 25,345 | 10,913 | 5,753 | 4,576 | 9,001 | 9,515 | 68,052 | 22 | |
| PUBLIC HEALTH | | | | | | | | | | |
| Medical Officer of Health's Department and General Services | | | | | | | | | | |
| Administration and General Charges (Proportion) | — | 21,134 | 12,932 | 9,870 | — | — | — | 43,936 | 14 | |
| Ambulance Service | — | 1,487 | 1,890 | 508 | — | — | — | 3,885 | 1 | |
| Anti-Malarial, etc., Treatment | — | 2,850 | 1,119 | 865 | — | — | — | 4,834 | 2 | |
| Other Expenses | — | 2,235 | 36 | 42 | — | — | — | 2,313 | 1 | |
| | — | 176 | — | — | — | — | — | 176 | — | |
| | — | 27,882 | 15,977 | 11,285 | — | — | — | 55,144 | 18 | |

TABLE C.2 (1957)—(Contd.)

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCIL | Total | Percent- age |
|--|-----------------|---------|--------|---------------|--------|--------|------------------|---------|-----------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Kitale | | | |
| | £ | £ | £ | £ | £ | £ | £ | £ | % |
| INCOME | | | | | | | | | |
| ADMINISTRATION—GENERAL AND ROADS | | | | | | | | | |
| Road Authority Administration Grants | 14,726 | 44,958 | 30,451 | 15,732 | 31,186 | 13,050 | 13,500 | 163,603 | 50 |
| Contribution from Commissioner for Local Government's Pool | — | — | — | — | — | — | — | — | — |
| D.A.R.A. Grants—Appropriations | 1,701 | 3,004 | 2,233 | 1,624 | 1,611 | 1,373 | — | — | — |
| Chief Officers' Salaries Grant (one-third) | 1,270 | 5,563 | 490 | 111 | 143 | — | 1,104 | 12,650 | 4 |
| Special and Private Works | 503 | 3,473 | 1,620 | 3,335 | 896 | 481 | 423 | 8,000 | 3 |
| Rents | 20 | 1,679 | 130 | 848 | 248 | 750 | 260 | 10,568 | 3 |
| Other Income | — | — | — | — | — | — | 19 | 3,694 | 1 |
| | 18,220 | 58,677 | 34,924 | 21,650 | 34,084 | 15,654 | 15,306 | 198,515 | 61 |
| PUBLIC HEALTH | | | | | | | | | |
| Government Grants (Diminishing) | — | 18,565 | 9,337 | 6,033 | — | — | — | 33,935 | 10 |
| Other Income | — | 4,322 | 3,202 | 2,553 | — | — | — | 10,077 | 3 |
| | — | 22,887 | 12,539 | 8,586 | — | — | — | 44,012 | 13 |

TABLE C.2 (1957)—(Contd.)

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCIL | | Total | Percent- age |
|---|-----------------|---------|--------|---------------|--------|--------|------------------|---|---------|-----------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Kitale | Uasin Gishu | £ | | |
| | £ | £ | £ | £ | £ | £ | £ | £ | | |
| INCOME—(Contd.) | | | | | | | | | | |
| OTHER SERVICES, ETC. | | | | | | | | | | |
| Rate Income | — | 15,452 | 10,018 | 1,809 | 3,686 | — | — | — | 30,965 | 9 |
| Government Contributions in Lieu of Rates | — | 1,992 | 3,710 | 469 | 1,115 | — | — | — | 7,286 | 2 |
| Bank and Investment Interest | 1,325 | 2,662 | 103 | 8 | 458 | 562 | 43 | — | 5,161 | 2 |
| Control of Grass Fires | — | — | — | — | — | — | — | — | — | — |
| Control of Resident Labourers | — | 654 | 876 | 59 | 40 | 6 | 143 | — | 1,778 | 1 |
| Quarry Licence Fees | — | 1,985 | 1,618 | — | — | 23 | 42 | — | 3,603 | 1 |
| Vehicle and Shop Licences | — | — | — | — | 283 | — | — | — | 348 | — |
| Water Supply | — | 448 | — | — | — | — | — | — | 448 | — |
| Diminishing Grant from Government | — | 12,488 | 1,080 | 2,881 | — | — | — | — | 16,449 | 5 |
| Other Income | 1,270 | 6,887 | 1,000 | 13 | 341 | 1,254 | 1,376 | — | 12,141 | 4 |
| Income from Beerhalls | 1,098 | — | — | — | — | 5,506 | — | — | 6,604 | 2 |
| | 3,693 | 42,568 | 18,405 | 5,239 | 5,923 | 7,351 | 1,604 | — | 84,783 | 26 |
| Total Income | 21,913 | 124,132 | 65,868 | 35,475 | 40,007 | 23,005 | 16,910 | — | 327,310 | 100 |
| Deficit for the Year—Met by Deficiency Grants | — | — | — | 4,312 | — | 152 | — | — | 4,464 | — |
| —Charged to Revenue Fund | — | — | — | — | — | — | — | — | — | — |
| TOTALS | 21,913 | 124,132 | 65,868 | 39,787 | 40,007 | 23,157 | 16,910 | — | 331,774 | — |

COUNTY COUNCILS AND DISTRICT COUNCIL
SUMMARY OF ROAD WORKS REVENUE ACCOUNTS—YEAR 1957

TABLE C.3 (1957)

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCIL | | TOTAL |
|--|-----------------|---------|---------|----------|---------|--------|------------------|-------|---------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Kitale | Uasin Gishu | | |
| | £ | £ | £ | £ | £ | £ | £ | £ | |
| EXPENDITURE | | | | | | | | | |
| OVEREXPENDITURE brought forward from 1956 | — | — | 11,803 | — | — | — | 841 | — | 12,644 |
| Maintenance—District Roads | — | — | 12,923 | — | — | — | 2,340 | — | 16,825 |
| Construction—Grants for Special Works | 109 | 50,705 | 5,972 | 642 | 18,249 | 1,562 | — | — | 78,226 |
| Maintenance—Townships and Sundry Roads | 226 | — | — | — | — | 2,549 | — | — | — |
| | 335 | 50,705 | 30,698 | 642 | 18,249 | 4,111 | — | — | 226 |
| WORKS EXPENDITURE, 1957 | | | | | | | | | |
| Maintenance—District Roads | 45,814 | 66,161 | 60,424 | 22,320 | 44,633 | 24,528 | 23,393 | 3,181 | 107,921 |
| Construction—District Roads | 4,852 | — | 9,449 | — | — | — | 6,694 | — | 287,273 |
| Maintenance—Townships and Sundry Roads | 779 | 3,471 | — | 244 | — | — | — | — | 20,995 |
| Construction—Special Works | 10,223 | 127,536 | 28,828 | 9,755 | 37,613 | 13,720 | 5,996 | — | 4,494 |
| Construction—D.A.R.A. Works | — | — | — | 1,908 | — | — | — | — | 233,671 |
| | 61,668 | 197,168 | 98,701 | 34,227 | 82,246 | 38,248 | 36,083 | — | 1,908 |
| UNEXPENDED BALANCES carried forward to 1958 | | | | | | | | | |
| Maintenance—District Roads | 8,462 | 2,320 | 2,865 | 1,888 | 6,418 | 1,365 | 2,434 | — | 25,752 |
| Specified Betterment—District Roads | 1,967 | — | — | — | — | — | 2,497 | — | 4,464 |
| Maintenance—Townships and Sundry Roads | 143 | — | — | 1,201 | — | — | — | — | 1,344 |
| Construction—Special Works | 665 | 3,496 | 868 | 7,982 | 8,824 | 6,780 | 2,656 | — | 31,271 |
| Construction—D.A.R.A. Works | — | — | — | — | — | — | — | — | — |
| | 11,237 | 5,816 | 3,733 | 11,071 | 15,242 | 8,145 | 7,587 | — | 62,831 |
| TOTALS | 73,240 | 253,689 | 133,132 | 45,940 | 115,737 | 50,504 | 46,851 | — | 719,093 |

TABLE C.3 (1957)—(Contd.)

| | COUNTY COUNCILS | | | | | DISTRICT COUNCIL | TOTAL |
|--|-----------------|---------|---------|----------|---------|------------------|---------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | | |
| | £ | £ | £ | £ | £ | £ | £ |
| INCOME | | | | | | | |
| UNEXPENDED BALANCES brought forward from 1956 | 11,223 | 11,526 | 7,453 | 1,959 | 4,041 | 616 | 39,599 |
| Maintenance—District Roads | 3,952 | — | — | — | — | — | 3,952 |
| Specified Betterment—District Roads | — | — | — | 1,306 | — | — | 2,228 |
| Maintenance—Townships and Sundry Roads | 922 | 19,786 | 763 | 3,986 | 6,279 | 1,970 | 33,446 |
| Construction—Special Works | — | — | — | — | — | — | — |
| Construction—D.A.R.A. Works | — | — | — | — | — | — | — |
| | 16,097 | 31,312 | 8,216 | 7,251 | 10,320 | 2,586 | 79,225 |
| REVENUE, 1957 | | | | | | | |
| Maintenance Grants—District Roads | 40,192 | 52,701 | 61,602 | 22,250 | 47,010 | 26,053 | 272,920 |
| Specified Betterment Grants—District Roads | 2,164 | — | 17,350 | — | — | 1,562 | 32,191 |
| Construction—D.A.R.A. Works—Appropriations | — | — | — | 1,908 | — | — | 1,908 |
| Construction—Special Works | 10,880 | 135,365 | 23,903 | 13,500 | 55,536 | 6,681 | 266,513 |
| Maintenance—Townships and Sundry Roads | — | 3,471 | — | 138 | — | — | — |
| | 53,236 | 191,537 | 102,855 | 37,796 | 102,546 | 43,849 | 577,141 |
| OVEREXPENDITURE carried forward to 1958 | | | | | | | |
| Maintenance—District Roads | 2,861 | 4,254 | 6,037 | — | — | — | 13,152 |
| Specified Betterment—District Roads | 703 | — | 5,022 | — | — | 416 | 6,141 |
| Construction—Special Works | 117 | 26,586 | 11,002 | 893 | 2,871 | — | 43,208 |
| Maintenance—Townships and Sundry Roads | 226 | — | — | — | — | — | 226 |
| | 3,907 | 30,840 | 22,061 | 893 | 2,871 | 416 | 62,727 |
| TOTALS | 73,240 | 253,689 | 133,132 | 45,940 | 115,737 | 46,851 | 719,093 |

COUNTY COUNCILS AND DISTRICT COUNCIL
SUMMARY OF CAPITAL EXPENDITURE AND INCOME—YEAR 1957

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCIL | Total | Percent- age % | |
|---|-----------------|---------|--------|---------------|--------|--------|------------------|---------|----------------------|----------------|
| | Aber- dare | Nairobi | Nakuru | Nai- vasha | Nyanza | Kitale | | | | Uasin Gishu |
| | £ | £ | £ | £ | £ | £ | | | | £ |
| EXPENDITURE | | | | | | | | | | |
| OVERSPENT BALANCES brought forward from 1956 .. | 505 | 4,377 | 3,984 | 25,083 | 14,567 | 20 | — | 48,536 | — | |
| CAPITAL EXPENDITURE, 1957 | | | | | | | | | | |
| Vehicles, Plant and Equipment | 19,578 | 17,862 | 32,731 | 12,391 | 8,692 | 16,968 | 10,393 | 118,615 | 59 | |
| D.A.R.A. Plant and Equipment | — | — | — | — | — | — | — | — | — | |
| Housing— | | | | | | | | | | |
| European | — | — | — | — | — | — | — | — | — | |
| Asian | — | — | — | — | — | — | — | — | — | |
| African (Road Gangs) | 1,133 | — | — | — | — | — | — | — | — | |
| Staff | 5,468 | 4,020 | 2,568 | 405 | 743 | 1,746 | 104 | 6,699 | 3 | |
| Water Supply | — | — | 2,899 | 8,272 | 4,139 | 3,155 | — | 27,953 | 14 | |
| Council Offices, Stores and Workshops | 653 | 316 | — | 300 | 453 | 61 | — | 5,011 | 2 | |
| African Welfare Centres, Dispensaries and Schools | — | 22,584 | 606 | — | — | 6,263 | 3,228 | 29,453 | 15 | |
| Furniture, Office Equipment and Sundries | 388 | 414 | 650 | 86 | — | 39 | 880 | 2,457 | 1 | |
| Special Road Works | — | — | — | — | — | — | — | — | — | |
| African Welfare Services | — | — | — | — | — | — | — | — | — | |
| Deferred Charges | — | 11,094 | — | — | — | — | — | 11,094 | 6 | |
| | 27,220 | 56,290 | 39,454 | 21,454 | 14,027 | 28,232 | 14,605 | 201,282 | 100 | |
| BALANCES IN HAND carried forward to 1958 | | | | | | | | | | |
| Permanent African Housing—Grants | 3,051 | — | — | — | 59 | 34 | — | 3,144 | 21 | |
| Other Unspent Balances | 3,899 | 2,113 | 433 | 3,729 | 927 | 390 | — | 11,491 | 79 | |
| | 6,950 | 2,113 | 433 | 3,729 | 986 | 424 | — | 14,635 | 100 | |
| TOTALS ..£ | 34,675 | 62,780 | 43,871 | 50,266 | 29,580 | 28,676 | 14,605 | 264,453 | — | |

TABLE C.5 (1957)—(Contd.)

| | COUNTY COUNCILS | | | | | | DISTRICT COUNCIL | Total all Councils |
|---|-----------------|---------|--------|----------|--------|--------|------------------|--------------------|
| | Aberdare | Nairobi | Nakuru | Naivasha | Nyanza | Kitale | | |
| C. MAINTENANCE—EXPENDITURE AND MILEAGES | £ | £ | £ | £ | £ | £ | £ | £ |
| 1. Maintenance Expenditure—District Roads | 45,814 | 66,161 | 60,424 | 22,320 | 44,633 | 24,528 | 23,393 | 287,273 |
| 2. Mileages—District Roads | 420 | 467 | 467 | 259 | 376 | 326 | 443 | 2,758 |
| Trunk Roads maintained by Councils | 129 | 28 | 18 | 62 | 110 | 64 | — | 411 |
| TOTAL | 549 | 495 | 485 | 321 | 486 | 390 | 443 | 3,169 |
| 3. Expenditure per mile—average .. £ | 83 | 134 | 125 | 70 | 92 | 63 | 53 | 91 |

(d) County District Councils, 1957

1. *Local Authorities.*—The accounts of 22 county district councils were subject to audit for the year 1957, as follows:—

Nairobi County.—Nairobi Urban, Thika Urban, Eastern Rural, Western Rural.

Naivasha County.—Naivasha Urban, Gilgil Urban, Naivasha Rural, Gilgil Rural.

Nakuru County.—Nakuru West Urban, Nakuru West Rural, Njoro Rural, Rongai Rural, Ravine Rural, Nakuru East Rural.

Aberdare County.—Nyeri Urban, Nanyuki Urban, Thomson's Falls Urban, Eastern Rural, Western Rural.

Nyanza County.—Kericho Urban, Nyanza North Rural, Nyanza South Rural.

2. *Revenue Accounts.*—The total revenue of the 22 councils was £241,650 and their expenditure £213,333 (1956 revenue £138,820, and expenditure £110,924).

The costs of administration, mainly apportionments of county administration expenses, were 24 per cent of total expenditure of all councils in 1957, compared with 37 per cent in 1956 and 46 per cent in 1955. In 1957, with the development of services, all councils increased this expenditure although there were particularly large increases in Thika Urban District, Kericho Urban District Council and Nanyuki Urban District Council.

3. *Rates.*—The rate income of the councils was £41,639 from ratepayers and £30,168 from Crown contributions, and income from these two sources formed 30 per cent of total revenues.

4. *Surpluses and Deficits.*—Twenty-one councils had surpluses for the year on Revenue Account totalling £32,775. One council (Gilgil Urban District Council) had a deficit of £4,458.

5. *Capital Expenditure.*—The capital expenditure of the councils during 1957 was:—

| | £ | | £ |
|-------------------------------|---------|---------------------------|--------|
| Nairobi West Rural | 7,729 | Housing | 5,229 |
| | | Community Hall | 2,500 |
| Nairobi East Rural | 45,349 | Water Supply | 8,863 |
| | | Sewerage | 8,309 |
| Thika Urban | 184,286 | Housing | 28,177 |
| | | Sewerage Disposal | 70,014 |
| | | Drainage | 58,651 |
| | | Housing | 25,730 |
| | | Water | 7,152 |
| | | Other Buildings | 7,152 |
| Nanyuki Urban | 6,253 | Others | 15,587 |
| | | Drainage | 4,275 |
| | | Housing | 1,133 |
| | | Others | 645 |
| Nyeri Urban | 5,109 | Housing | 2,662 |
| | | Roads | 1,489 |
| | | Others | 958 |
| Thomson's Falls Urban | 36,161 | Drainage | 24,642 |
| | | Water | 7,179 |
| | | Market | 3,989 |
| | | Others | 351 |

CAPITAL EXPENDITURE—(Contd.)

| | £ | | £ |
|--------------------------|-----------|---------------------------|-------|
| Nakuru West Urban | 8,616 | Molo Hall | 4,397 |
| | | Sewerage | 1,901 |
| | | Others | 2,318 |
| Nakuru West Rural | 9,783 | Molo School | 4,265 |
| Njoro Rural | 6,161 | Hostel Water Supply | 1,896 |
| | | Others | |
| Rongai Rural | 95 | | |
| Ravine Rural | 191 | | |
| Nakuru East Rural | 1,340 | Dundori School | 1,040 |
| | | Others | 300 |
| Naivasha Urban | 11,452 | Housing | |
| Gilgil Urban | 3,043 | Drainage | 2,913 |
| | | Others | 130 |
| Nyanza South Rural | 100 | Sewerage | |
| Nyanza North Rural | 2,498 | Market | 2,498 |
| | | Others | 68 |
| Kericho Urban | 6,374 | Roads | |
| | | | |
| | £ 334,540 | | |

6. *Capital Income, 1957.*—The following table shows the sources of capital income of each council in 1957:—

| | Govt. Loans | Govt. Grants | County Loans | Revenue and Reserves | Other Capital Receipts | Total |
|-----------------------------|-------------|--------------|--------------|----------------------|------------------------|---------|
| | £ | £ | £ | £ | £ | £ |
| Nairobi West Rural | — | 2,500 | — | — | — | 2,500 |
| Nairobi Urban | — | — | — | — | 242 | 242 |
| Nairobi East Rural | 18,000 | — | — | — | — | 18,000 |
| Thika Urban | 176,535 | 3,000 | 2,600 | 2,151 | — | 184,286 |
| Nanyuki Urban | 4,824 | — | — | 826 | — | 5,650 |
| Nyeri Urban | 3,236 | 253 | — | 1,620 | — | 5,109 |
| Thomson's Falls Urban | 35,632 | 315 | — | 17 | — | 35,964 |
| Nakuru West Urban | 580 | 850 | — | — | — | 1,430 |
| Nakuru West Rural | — | — | 10,000 | — | — | 10,000 |
| Njoro Rural | 4,316 | — | — | 182 | — | 4,498 |
| Naivasha Urban | 8,509 | — | — | — | — | 8,509 |
| Gilgil Urban | — | 73 | — | 2,913 | — | 2,986 |
| Nyanza North Rural | — | 2,430 | — | 68 | — | 2,498 |
| Kericho Urban | 14,400 | 748 | — | — | — | 15,148 |
| | £ 266,032 | 10,169 | 12,600 | 7,777 | 242 | 296,820 |

7. *Tables.*—The following tables relating to the finances of county district councils in 1957 are appended:—

C.D.1—Summary of Revenue Accounts.

C.D.2—Summary of Balance Sheets.

A. ALTORFER, F.S.A.A., A.I.M.T.A.,
Principal Local Government Inspector.

COUNTY DISTRICT COUNCILS
SUMMARY OF REVENUE ACCOUNTS—YEAR 1957
TABLE C.D.1. (1957)

| | NAIROBI COUNTY COUNCIL | | | ABERDARE COUNTY COUNCIL | | | NAIVASHA COUNTY COUNCIL | | | | | |
|---|------------------------|----------------|----------------|-------------------------|--------------|------------------------|-------------------------|----------------|------------------|---------------|------------------|---------------|
| | Thika U.D.C. | Eastern R.D.C. | Western R.D.C. | Nanyuki U.D.C. | Nyeri U.D.C. | Thomson's Falls U.D.C. | Eastern R.D.C. | Western R.D.C. | Nai-vasha U.D.C. | Gilgil U.D.C. | Nai-vasha R.D.C. | Gilgil R.D.C. |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| EXPENDITURE | | | | | | | | | | | | |
| Admin. and General Charges | 2,163 | 2,422 | 2,793 | 5,391 | 4,391 | 2,610 | 1,039 | 1,247 | 1,690 | 1,819 | 1,198 | 1,207 |
| Sanitary Services | — | 5,524 | 1,204 | 3,011 | 3,088 | 1,706 | — | — | 1,934 | 1,909 | — | — |
| Public Works and Services | 33,590 | 2,173 | 5,121 | 6,960 | 3,445 | 6,372 | 183 | 52 | 2,561 | 3,062 | 1,907 | — |
| Trading Services | — | — | 160 | 4,354 | 6,350 | 2,630 | — | — | 274 | 186 | — | — |
| Licensing Expenses | — | — | — | 13 | 143 | 74 | — | — | 16 | 15 | — | — |
| Other Expenses | — | — | — | 54 | 39 | — | — | — | 1,059 | 2,147 | — | — |
| Total Expenditure | 4,197 | 5,119 | 9,278 | 19,783 | 17,456 | 13,392 | 1,222 | 1,299 | 7,534 | 9,138 | 3,128 | 1,729 |
| Surplus for the Year | 3,861 | 569 | 2,789 | 3,267 | 2,149 | 1,808 | 1,958 | 2,289 | 28 | — | 78 | 481 |
| TOTALS | 8,058 | 5,688 | 12,067 | 23,050 | 19,605 | 15,200 | 3,180 | 3,588 | 7,562 | 9,138 | 3,206 | 2,210 |
| INCOME | | | | | | | | | | | | |
| Licences and Fees | — | — | 239 | 1,844 | 1,332 | 745 | 117 | 122 | 252 | 113 | 246 | 38 |
| Sanitary Services | — | 353 | 661 | 3,133 | 2,775 | 1,398 | — | — | 1,229 | 847 | — | — |
| Public Works and Services | — | — | 3,044 | 627 | 42 | 2,160 | 12 | 5 | 2,056 | — | — | — |
| Trading Services | — | — | 739 | 4,070 | 6,618 | 3,099 | — | — | 323 | 216 | — | — |
| Assessment Rates— | | | | | | | | | | | | |
| General Site Value and Area | 3,990 | 926 | 2,869 | 4,568 | 3,529 | 2,423 | 2,064 | 2,471 | 222 | 374 | 1,435 | 1,008 |
| Rates | 693 | 1,034 | 1,080 | 6,731 | 4,124 | 3,016 | 387 | 375 | 385 | 174 | 425 | 64 |
| Government Contributions in Lieu | 3,375 | 3,375 | 3,375 | 1,849 | 1,000 | 1,500 | 500 | 500 | 400 | 400 | 600 | 600 |
| Government Grants | — | — | — | — | — | — | — | — | — | — | — | — |
| Diminishing Grants from County Councils | — | — | — | — | — | — | — | — | — | — | — | — |
| Other Income | — | — | 60 | 228 | 195 | 33 | 100 | 115 | 195 | 2,500 | 500 | 500 |
| Total Income | 8,058 | 5,688 | 12,067 | 23,050 | 19,605 | 15,200 | 3,180 | 3,588 | 7,562 | 4,680 | 3,206 | 2,210 |
| Deficit for the Year | — | — | — | — | — | — | — | — | — | 4,458 | — | — |
| TOTALS | 8,058 | 5,688 | 12,067 | 23,050 | 19,605 | 15,200 | 3,180 | 3,588 | 7,562 | 9,138 | 3,206 | 2,210 |

TABLE C.D.1. (1957)—(Contd.)

| | NAKURU COUNTY COUNCIL | | | | | | NYANZA COUNTY COUNCIL | | | | TOTAL | |
|---|-----------------------|--------------------|--------------|---------------|---------------|--------------------|-----------------------|--------------|--------------|---------|-------|--|
| | Nakuru West U.D.C. | Nakuru West R.D.C. | Njiro R.D.C. | Rongai R.D.C. | Ravine R.D.C. | Nakuru East R.D.C. | Kericho U.D.C. | South R.D.C. | North R.D.C. | | | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | | |
| EXPENDITURE | | | | | | | | | | | | |
| Admin. and General Charges | 3,759 | 1,060 | 1,674 | 1,285 | 1,456 | 1,876 | 6,462 | 896 | 1,057 | 60,812 | | |
| Sanitary Services | 1,907 | — | 239 | 54 | 295 | — | 1,145 | 337 | 403 | 23,510 | | |
| Public Works and Services | 2,133 | 395 | 673 | 251 | 480 | 1,003 | 5,688 | — | 355 | 78,438 | | |
| Trading Services | — | 900 | 5,087 | 2,086 | 137 | 759 | 406 | 16 | 148 | 46,095 | | |
| Licensing Expenses | — | — | — | — | — | — | 184 | — | — | 3,989 | | |
| Other Expenses | 122 | — | 14 | 36 | 8 | — | — | — | — | — | | |
| Total Expenditure | 7,916 | 2,355 | 7,687 | 3,712 | 2,376 | 3,638 | 13,885 | 1,249 | 1,963 | 213,333 | | |
| Surplus for the Year | 3,321 | 1,675 | 1,147 | 1,602 | 375 | 1,271 | 1,338 | 883 | 76 | 32,775 | | |
| TOTALS | 11,237 | 4,030 | 8,834 | 5,314 | 2,751 | 4,909 | 15,223 | 2,132 | 2,039 | 246,108 | | |
| INCOME | | | | | | | | | | | | |
| Licences and Fees | 478 | 259 | 331 | 203 | 243 | 247 | 887 | 69 | 95 | 9,328 | | |
| Sanitary Services | 2,136 | — | 292 | 66 | 256 | — | 828 | 261 | 219 | 21,090 | | |
| Public Works and Services | 76 | — | 985 | 48 | 28 | — | 1,297 | — | — | 28,700 | | |
| Trading Services | — | 814 | 4,858 | 2,800 | 183 | 1,093 | 1,206 | 149 | 72 | 52,535 | | |
| Assessment Rates— | | | | | | | | | | | | |
| General Site Value and Area Rates | 1,733 | 930 | 425 | 450 | 148 | 936 | 4,537 | — | — | 41,639 | | |
| Government Contributions in Lieu .. | 2,944 | 377 | 427 | 240 | 103 | 103 | 3,437 | — | — | 30,168 | | |
| Government Grants | 989 | 650 | 435 | 433 | 433 | 650 | 2,454 | 1,575 | 1,575 | 39,339 | | |
| Diminishing Grants from County Councils | 2,649 | 1,000 | 1,072 | 1,072 | 1,072 | 1,600 | — | — | — | 15,291 | | |
| Other Income | 232 | — | 9 | 2 | 27 | 280 | 577 | 78 | 78 | 3,560 | | |
| Total Income | 11,237 | 4,030 | 8,834 | 5,314 | 2,751 | 4,909 | 15,223 | 2,132 | 2,039 | 241,650 | | |
| Deficit for the Year | — | — | — | — | — | — | — | — | — | 4,458 | | |
| TOTALS | 11,237 | 4,030 | 8,834 | 5,314 | 2,751 | 4,909 | 15,223 | 2,132 | 2,039 | 246,108 | | |

COUNTY DISTRICT COUNCILS
SUMMARY OF BALANCE SHEETS AS AT 31ST DECEMBER, 1957

| | NAIROBI COUNTY COUNCIL | | | | ABERDARE COUNTY COUNCIL | | | | NAIVASHA COUNTY COUNCIL | | | | |
|------------------------------------|------------------------|--------------|----------------|----------------|-------------------------|--------------|------------------------|----------------|-------------------------|------------------|---------------|------------------|---------------|
| | Nairobi U.D.C. | Thika U.D.C. | Eastern R.D.C. | Western R.D.C. | Nanyuki U.D.C. | Nyeri U.D.C. | Thomson's Falls U.D.C. | Eastern R.D.C. | Western R.D.C. | Nai-vasha U.D.C. | Gilgil U.D.C. | Nai-vasha R.D.C. | Gilgil R.D.C. |
| ASSETS AND OUTLAY | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| CAPITAL | | | | | | | | | | | | | |
| Buildings, Furniture and Equipment | — | 49,204 | 1,153 | 2,606 | 1,937 | 2,084 | 3,403 | — | — | 718 | 1,814 | — | 59 |
| African Social Centres | — | — | — | — | — | 5,482 | — | — | — | — | — | — | — |
| Housing— | — | — | — | — | — | 9,999 | — | — | — | — | — | — | — |
| African | — | 103,614 | 28,817 | 1,897 | 2,084 | 11,000 | — | — | — | 25,943 | 57 | — | — |
| Asian | — | — | — | — | — | 5,482 | — | — | — | — | — | — | — |
| Staff | — | 4,872 | — | 4,933 | 9,999 | 5,867 | — | — | — | — | — | — | — |
| Slaughter Houses | — | 500 | — | — | 557 | 1,182 | — | — | — | — | — | — | — |
| Markets and Pounds | — | 13,656 | 2,766 | — | 6,374 | — | — | — | — | — | — | — | — |
| Fire Services | — | 2,620 | — | — | — | — | — | — | — | — | — | — | — |
| Vehicles, Plant and Livestock | — | 5,092 | 1,099 | — | 2,568 | — | — | — | — | 906 | 829 | — | — |
| Roads, Drains and Street Lighting | 18,276 | 4,136 | — | — | — | 2,549 | 1,149 | — | — | 1,381 | 1,476 | — | — |
| Water Supply | — | 29,011 | 8,862 | 12,116 | — | — | 485 | — | — | — | — | — | — |
| Sewers and Drains | — | 197,032 | 8,310 | — | — | — | 7,179 | — | — | — | — | — | — |
| Deferred Charges | — | 13,104 | 2,240 | — | 5,985 | — | 35,319 | — | — | 450 | 5,103 | — | — |
| Capital Outlay | 18,276 | 422,841 | 36,075 | 25,283 | 34,986 | 79,998 | — | — | — | 29,398 | 9,279 | — | — |
| Cash in Hand on Capital Account | 4,269 | 104,954 | 688 | 1,210 | 90 | 2,148 | — | — | — | — | — | — | — |
| Total Capital Assets | 22,545 | 527,795 | 36,763 | 26,493 | 35,076 | 82,146 | — | — | — | 29,398 | 9,279 | — | — |
| REVENUE | | | | | | | | | | | | | |
| Sundry Debtors | 321 | 13,434 | 129 | 3,177 | 5,969 | 2,166 | 436 | 477 | — | 314 | 1,222 | 1,034 | 623 |
| Investments | — | 3,461 | — | 6,108 | 4,595 | 1,513 | 6,603 | 7,217 | — | — | — | — | — |
| Stores | — | 452 | — | 88 | — | 73 | — | — | — | — | — | — | — |
| Revenue Funds Overdrawn | — | — | — | — | — | — | — | — | — | — | — | — | — |
| Cash in Hand on Revenue Account | 9,664 | 12,862 | 5,179 | 2,675 | 3,870 | 5,198 | 1,068 | 2,808 | — | 1,017 | 5,948 | 4,058 | 2,642 |
| TOTALS | 32,530 | 558,004 | 46,336 | 38,453 | 49,598 | 91,096 | 8,107 | 10,502 | 30,729 | 16,449 | 26,440 | 3,324 | |

TABLE C.D.2 (1957)—(Contd.)

| | NAKURU COUNTY COUNCIL | | | | | | NYANZA COUNTY COUNCIL | | | GRAND TOTAL |
|---------------------------------------|-----------------------|--------------------|--------------|---------------|---------------|--------------------|-----------------------|---------------------|---------------------|-------------|
| | Nakuru West U.D.C. | Nakuru West R.D.C. | Njoro R.D.C. | Rongai R.D.C. | Ravine R.D.C. | Nakuru East R.D.C. | Kericho U.D.C. | Nyanza South R.D.C. | Nyanza North R.D.C. | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | |
| ASSETS AND OUTLAY | | | | | | | | | | |
| CAPITAL | | | | | | | | | | |
| Buildings, Furniture and Equipment .. | 542 | 9,913 | 140 | 70 | 113 | 301 | 194 | — | — | 72,167 |
| African Social Centres .. | 5,896 | — | 2,122 | 3,082 | 62 | 6,061 | — | — | — | 17,223 |
| Housing— | | | | | | | | | | |
| African .. | 16,065 | — | — | — | — | — | — | — | — | 217,654 |
| Asian .. | — | — | — | — | — | — | — | — | — | 16,486 |
| Staff .. | — | — | — | — | — | — | 29 | 100 | — | 25,671 |
| Slaughter Houses .. | — | — | — | — | — | — | 93 | — | 2,497 | 2,947 |
| Markets and Founds .. | — | — | — | — | — | — | — | — | — | 31,134 |
| Fire Services .. | — | — | — | — | — | — | — | — | — | 2,620 |
| Vehicles, Plant and Livestock .. | 721 | — | 400 | 124 | 397 | — | 2,817 | 10 | 43 | 19,826 |
| Roads, Drains and Street Lighting .. | — | — | 7,383 | — | 355 | — | — | — | — | 56,361 |
| Water Supply .. | — | — | — | — | — | — | — | — | — | 53,035 |
| Sewers and Drains .. | 1,902 | — | — | — | — | — | — | — | — | 256,441 |
| Deferred Charges .. | — | — | — | — | — | — | — | — | — | 13,104 |
| Capital Outlay .. | 25,126 | 9,913 | 10,045 | 3,276 | 927 | 6,607 | 3,133 | 210 | 2,540 | 784,669 |
| Cash in Hand on Capital Account .. | — | 87 | 1,649 | 801 | 312 | — | 506 | — | — | 116,714 |
| Total Capital Assets .. | 25,126 | 10,000 | 11,694 | 4,077 | 1,239 | 6,607 | 3,639 | 210 | 2,540 | 901,383 |
| REVENUE | | | | | | | | | | |
| Sundry Debtors .. | 996 | 192 | 606 | 59 | 356 | 3 | 5,261 | — | 7 | 36,855 |
| Investments .. | — | — | — | — | — | 400 | 5,163 | — | — | 35,060 |
| Stores .. | 89 | — | 172 | 188 | 100 | — | — | — | — | 1,162 |
| Revenue Funds Overdrawn .. | 1,312 | — | — | — | 44 | — | — | — | — | 7,445 |
| Cash in Hand on Revenue Account .. | 3,585 | 4,335 | 4,061 | 3,318 | 1,123 | 4,178 | 2,883 | 1,623 | 379 | 85,970 |
| TOTALS .. | 31,108 | 14,527 | 16,533 | 7,642 | 2,862 | 11,329 | 16,946 | 1,833 | 2,926 | 1,067,875 |

TABLE C.D.2 (1957)—(Contd.)

| | NAIROBI COUNTY COUNCIL | | | | ABERDARE COUNTY COUNCIL | | | | NAIVASHA COUNTY COUNCIL | | | | |
|---|------------------------|--------------|----------------|----------------|-------------------------|--------------|------------------------|----------------|-------------------------|------------------|---------------|------------------|---------------|
| | Nairobi U.D.C. | Thika U.D.C. | Eastern R.D.C. | Western R.D.C. | Nanyuki U.D.C. | Nyeri U.D.C. | Thomson's Falls U.D.C. | Eastern R.D.C. | Western R.D.C. | Nai-vasha U.D.C. | Gilgil U.D.C. | Nai-vasha R.D.C. | Gilgil R.D.C. |
| £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| LIABILITIES AND SURPLUS | | | | | | | | | | | | | |
| CAPITAL | | | | | | | | | | | | | |
| <i>Capital Liabilities—</i> | | | | | | | | | | | | | |
| Loans Outstanding: | | | | | | | | | | | | | |
| Government | 4,682 | 484,160 | 18,000 | 26,690 | 27,156 | 16,466 | 75,476 | — | — | 23,000 | 18,880 | — | — |
| Internal Reserves | 12,789 | 2,070 | — | — | — | — | — | — | — | 629 | — | — | — |
| Cash Overdrawn on Capital Account | — | — | 27,349 | — | — | — | — | — | — | 1,898 | 1,348 | — | — |
| Total Capital Liabilities | 17,471 | 486,230 | 45,349 | 26,690 | 27,156 | 16,466 | 75,476 | — | — | 25,527 | 20,228 | — | — |
| <i>Capital Surplus—</i> | | | | | | | | | | | | | |
| Government Grants, and Assets Transferred | — | 21,910 | — | 8,110 | 4,000 | 4,188 | 3,720 | — | — | 3,000 | — | — | — |
| Capital Receipts, Gifts and Donations | 3,765 | 1,000 | — | — | — | 29 | — | — | — | — | — | — | — |
| Contributions from Revenue and Reserves | — | 6,686 | — | 1,253 | 3,111 | 5,109 | 1,471 | — | — | 500 | — | — | — |
| Loans Repaid | 1,309 | 11,969 | — | 710 | 809 | 701 | 1,479 | — | — | 371 | 1,120 | 59 | — |
| Total Capital Funds | 22,545 | 527,795 | 45,349 | 36,763 | 35,076 | 26,493 | 82,146 | — | — | 29,398 | 21,348 | 59 | — |
| REVENUE | | | | | | | | | | | | | |
| Sundry Creditors | — | 8,801 | — | — | 1,714 | 635 | 641 | — | — | 489 | — | — | — |
| Renewals Funds | — | 2,346 | — | — | 2,123 | 2,128 | 1,337 | 4 | 4 | 163 | — | — | — |
| Other Specific Reserves | 1,741 | 10,247 | — | 166 | 3,043 | 2,255 | 2,780 | — | — | — | 182 | — | — |
| Revenue Funds | 8,244 | 8,815 | 4,539 | 9,407 | 7,642 | 6,942 | 4,192 | 8,103 | 10,498 | 679 | — | — | 3,265 |
| Cash Overdrawn on Revenue Account | — | — | — | — | — | — | — | — | — | — | 6,988 | — | — |
| TOTALS | 32,530 | 558,004 | 50,601 | 46,336 | 49,598 | 38,453 | 91,096 | 8,107 | 10,502 | 30,729 | 16,449 | 26,440 | 3,324 |

TABLE C.D.2 (1957)—(Contd.)

| | NAKURU COUNTY COUNCIL | | | | | | NYANZA COUNTY COUNCIL | | | GRAND TOTAL |
|--|-----------------------|--------------------|---------------|---------------|---------------|--------------------|-----------------------|---------------------|---------------------|------------------|
| | Nakuru West U.D.C. | Nakuru West R.D.C. | Njoro R.D.C. | Rongai R.D.C. | Ravine R.D.C. | Nakuru East R.D.C. | Kericho U.D.C. | Nyanza South R.D.C. | Nyanza North R.D.C. | |
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| LIABILITIES AND SURPLUS | | | | | | | | | | |
| CAPITAL | | | | | | | | | | |
| <i>Capital Liabilities—</i> | | | | | | | | | | |
| Loans Outstanding: | 18,210 | 9,846 | 9,308 | 968 | — | — | 821 | — | — | 733,663 |
| Government | — | — | — | — | — | — | — | — | — | 16,117 |
| Internal Reserves | 2,393 | — | — | — | — | 602 | — | — | — | 33,828 |
| Cash Overdrawn on Capital Account | — | — | — | — | — | — | — | 100 | — | — |
| Total Capital Liabilities | 20,603 | 9,846 | 9,308 | 968 | — | 602 | 821 | 100 | — | 783,608 |
| <i>Capital Surplus—</i> | | | | | | | | | | |
| Government Grants and Assets Transferred | 1,017 | — | 182 | — | 259 | 2,650 | 1,946 | 110 | 2,472 | 56,564 |
| Capital Receipts, Gifts and Donations | 2,173 | — | 715 | 897 | 667 | 1,189 | 295 | — | — | 10,730 |
| Contributions from Revenue and Reserves | 463 | — | 999 | 2,180 | 313 | 2,166 | 102 | — | 68 | 29,621 |
| Loans Repaid | 870 | 154 | 490 | 32 | — | — | 475 | — | — | 20,860 |
| Total Capital Funds | 25,126 | 10,000 | 11,694 | 4,077 | 1,239 | 6,607 | 3,639 | 210 | 2,540 | 901,383 |
| REVENUE | | | | | | | | | | |
| Sundry Creditors | 520 | 164 | 817 | 241 | 267 | 311 | 3,355 | 303 | 114 | 18,380 |
| Renewals Funds | — | — | — | — | — | — | 1,376 | 30 | 25 | 9,710 |
| Other Specific Reserves | 246 | 500 | 1,158 | 1,464 | — | — | — | — | 14 | 24,327 |
| Revenue Funds | 5,216 | 3,863 | 2,864 | 1,860 | 1,356 | 4,411 | 8,576 | 1,290 | 233 | 107,087 |
| Cash Overdrawn on Revenue Account | — | — | — | — | — | — | — | — | — | 6,988 |
| TOTALS | 31,108 | 14,527 | 16,533 | 7,642 | 2,862 | 11,329 | 16,946 | 1,833 | 2,926 | 1,067,875 |

(e) Hospitals

1. *Hospitals*.—The accounts of two hospitals were subject to audit:—

Eldoret European Hospital. Kitale European Hospital.

2. *Patient Days and Costs*.—The number of patient days and the costs per patient day in 1956 and 1957 were as follows:—

| | ELDORET | | KITALE | |
|------------|---------------------|--------------------------|---------------------|--------------------------|
| | No. of Patient Days | Cost per Patient Day | No. of Patient Days | Cost per Patient Day |
| 1956 | 5,555 | <i>Sh. cts.</i> 48 43 | 3,037 | <i>Sh. cts.</i> 62 40 |
| 1957 | 4,422 | 57 33 | 2,862 | 67 42 |

3. *Surpluses and Revenue Funds*.—The Revenue Account of each hospital showed a surplus for the year 1957 and these were added to the Revenue Funds as shown in Table H.3.

4. *Hospital Rates*.—The proceeds of the hospital rates in 1956 and 1957 were:—

| | Eldoret | Kitale |
|------------|------------|------------|
| 1956 | £ 1,941 | £ 1,615 |
| 1957 | 2,400 | 1,648 |

5. *Tables*.—The following tables summarizing the finances of these hospitals for the year 1957 are appended:—

H.1—Balance Sheets.

H.2—Revenue Accounts.

H.3—Revenue Funds.

A. ALTORFER, F.S.A.A., A.I.M.T.A.,
Principal Local Government Inspector.

HOSPITALS
SUMMARY OF BALANCE SHEETS AS AT 31st DECEMBER, 1957

| | Eldoret | Kitale | Total |
|--|---------|--------|--------|
| | £ | £ | £ |
| LIABILITIES AND SURPLUS | | | |
| CAPITAL LIABILITIES | | | |
| Capital Surplus— | | | |
| Government Grants | 3,341 | 6,473 | 9,814 |
| Loans Repaid | 1,608 | — | 1,608 |
| Contributions from Revenue and Donations | 15,689 | 8,610 | 24,299 |
| Capital Cash Overdrawn | 19 | — | 19 |
| | 20,657 | 15,083 | 35,740 |
| REVENUE | | | |
| Sundry Creditors | 1,819 | 1,538 | 3,357 |
| Reserves and Renewals Funds | 2,245 | 4,841 | 7,086 |
| Revenue Funds | 7,648 | 3,255 | 10,903 |
| TOTALS .. £ | 32,369 | 24,717 | 57,086 |
| ASSETS AND OUTLAY | | | |
| CAPITAL | | | |
| Buildings and Grounds | 12,375 | 10,349 | 22,724 |
| Plant, Furniture and Equipment | 8,282 | 4,734 | 13,016 |
| | 20,657 | 15,083 | 35,740 |
| REVENUE | | | |
| Sundry Debtors | 1,198 | 1,051 | 2,249 |
| Stores | 1,204 | 629 | 1,833 |
| Investments | 3,756 | 7,020 | 10,776 |
| Cash in Hand | 5,554 | 934 | 6,488 |
| TOTALS .. £ | 32,369 | 24,717 | 57,086 |

TABLE H.2

HOSPITALS
SUMMARY OF REVENUE ACCOUNTS—YEAR 1957

| | Eldoret | Kitale | Total |
|--|----------|--------|--------|
| | £ | £ | £ |
| EXPENDITURE | | | |
| Nursing and Domestic Staff | 6,808 | 5,321 | 12,129 |
| Drugs and Dressings—Net Cost | 408 | 115 | 523 |
| Domestic and Establishment Charges | 3,257 | 1,190 | 4,447 |
| Repairs and Renewals | 541 | 523 | 1,064 |
| Administration and General | 1,635 | 826 | 2,461 |
| Transfers to Reserve Funds | 19 | 1,557 | 1,576 |
| | 12,668 | 9,532 | 22,200 |
| Capital Expenditure | 15 | 115 | 130 |
| Total Expenditure | 12,683 | 9,647 | 22,330 |
| Excess of Income over Expenditure | 3,577 | 869 | 4,446 |
| | £ 16,260 | 10,516 | 26,776 |
| INCOME | | | |
| Patients' Fees | 13,506 | 8,061 | 21,567 |
| Rate Income | 2,400 | 1,648 | 4,048 |
| Appropriations from Reserve Funds | — | — | — |
| Other Income | 354 | 807 | 1,161 |
| Total Income | 16,260 | 10,516 | 26,776 |
| Excess of Expenditure over Income | — | — | — |
| | £ 16,260 | 10,516 | 26,776 |

TABLE H.3

HOSPITALS
REVENUE FUNDS—YEAR 1957

| | Eldoret | Kitale | Total |
|--|---------|--------|--------|
| | £ | £ | £ |
| Balances brought forward from 1956 | 4,071 | 2,386 | 6,457 |
| Add Surplus for 1957 | 3,577 | 869 | 4,446 |
| Deduct Deficiency for 1957 | — | — | — |
| BALANCE IN HAND carried forward to 1958 | 7,648 | 3,255 | 10,903 |





