

1927

KENYA

1927

X. 10497

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CO 533/372

Col. Reg. Abi. Exclusion of petty cash collection slips for
customs dues from provisions of -

Previous

Subsequent

4/4	240
9 2	257x
(R. a. e)	490
15/11/20	15/11/20
in all	16/11/20
for Mwanza	17/12
S.A.D	17
18/11/20	21/11

1 Genl Dep. Dumbau to Sept. 1, 1917

639

Enc. copy memo. by the Comr of Customs and requests Dumbau to adopt the proposal that petty cash collection slips for Customs due may be considered as excluded from the provisions of C.R. 261. Treasurer and Auditor raise no objection.

1/2 to CAS (10/1/17)

1/2 to Dumbau

Case

Allen

26/10

Mr. Allen,

The Treasurer, as Chief Accounting Officer of the Government, is responsible for supervision over the accounting arrangements of all departments. It appears to me, therefore, that the question whether or not petty cash collection slips in the Customs department should be excluded from the provisions of Colonial Regulation No. 261; one which is primarily for the consideration of the Treasurer who is presumably in the position of being able to determine whether or not the circumstances require a receipt to be issued in connection with such collections. Should it be the case that receipts are required,

2 To Gen No. 169 (trans) 3
15 MAR 1928

required, the provisions of Colonial Regulation No. 261 should be duly enforced, but if, on the contrary, receipts are not required, the procedure indicated in Regulation No. 261 would not of course apply to

W. Fisher
for D.C.A.
(S. 2)

but that as the Treasurer has
made no objection to the id. resumed
that
that the same order had been made
that in this administration,
no state approved the proposal
the 1st Sept 1928, after 4/11/28

W. Fisher

16/1/28

at once to

17/2/28

as redrafted - the Commissioner of
appears to be putting forward a proposal
to release him from accountability to
the Treasurer - if it is the Treasurer who
is responsible for the Customs Revenue
in the Colonies as the Accountant of the Colony as
rendered to the Secretary of State. I think
that the Treasurer ought to be supported in his
attempt to exercise his 'jurisdiction' in regard
to safeguarding Customs Revenue.

(3d) H. D. Fisher
24.2.28
for D.C.A.

28/7

Mr. Whitehead 11/2/28

X 10495

Mr. Allen

Mr. E. Stephenson 11/2/28

by Allen 2/2

Member of Staff

Mr. W. C. Strachey

Sir J. Shackburgh.

Sir G. Girdle.

Sir C. Davis.

Sir S. Wilson.

Sir G. G. Gore.

Lord Louis.

Mr. Amery.



11/2/28

Sir,

I have etc. to etc. etc

DRAFT

Memorandum

to His

Secretary

rest of your despatch.

25th of Sep. ... you ask

request ... several of the

proposals ... petty cash

collection slips for Customs

Dues should be regarded

as being excluded from the

provisions of Col. Reg. No

261.

2. As the Treasurer, in

no capacity of Chief

Accounting Officer to the

Govt., is responsible for

return

Mr. Whitehead 21/2/38

X 10495

~~Mr. Allen~~

Mr. C. Stephenson 24/2/38

Mr. Allen 27/2

Mr. C. Stephenson 29/2

Mr. C. Stephenson

Mr. G. Gindale

Mr. G. Davis

Mr. S. W. G. G.

Mr. G. G. G.

Mr. A. A. A.

DRAFT.

Mr. G. G. G.

Mr. H. H. H.

Mr. S. S. S.

37 Hanger



3. Kelly 1928
E S W P 1078

Sir,

I have etc. to etc. etc.

part of yr. debt. 4. etc

25th of Sep. 1928. etc. you are

request - a reversal of the

proposal - fully cash.

collection slips for Customs

Dues should be regarded

as being excluded from the

provisions of Col. Regn. No

261.

2. As the Treasurer, in

his capacity of Chief

Accounting Officer to the

Govt., is responsible for

revenue

See
John
Merrill
JMP

...over the

accounting arrangements

of all departments, the question

~~whether or not party ^{cash} collections~~

slips in the Customs Dept.

should be collected from the

~~provision of Pub. Regn. No. 201~~

would appear to be one wh.

at present for his concern;

and the ~~is~~, presumably, in the

position of ~~is~~ able to determine

whether or not the circumstances

will be ~~is~~ to be issued in

such collections.

It is ~~is~~ in the case that receipts

are ~~is~~ required, the provisions of the

Regulation should be duly

enforced, but if, on the contrary,

receipts

from the provisions of Col. Reg^d.
No. 261, or to receive the
Commissions of Customs from
whichever of the directions
the ... and ... there

I have etc

}
10-10-10) J. S. TERRY

MEMORANDUM

Counterfeil Receipt Books are used by the Customs Department principally for bringing to proper account petty cash collections not covered by Customs entries, Duty received in respect of goods imported as baggage, re-exports fees and the like, form the main items dealt with in this manner.

It has hitherto been the practice to indent on the Treasury from time to time for stocks of these books which on completion of a book the counterfeil receipt book is returned to the Treasury and the date of receipt noted in the Treasury returns showing full particulars of used books. Used books on hand are forwarded to the Treasury registers are regularly available for Treasury and Audit check at any time and no used books are destroyed until after the expiration of five years from the date of completion and then only after Audit Check.

This system has been investigated by Treasury and Audit officials who were unanimous in stating that it is thoroughly efficient and sound from an accounting point of view.

In January 1926 a Treasury Circular called for counterfeil books to be returned to the Treasurer when the forms therein were exhausted or three years from the date of receipt whichever was the sooner, accompanied by advice lists giving full details of the counterfeil books returned.

This instruction was amended on 23rd April 1926 to read as follows :-

"Used Counterfeil Receipt Books" turned to the Treasurer after they have been exhausted. If for any reason it is desired to retain books for a longer period (e.g. if audit has not taken place but is projected in the near future) special sanction for this course may be applied for from the Treasurer.

Books required to be kept departmentally for record purposes should be sent to the Treasurer in the ordinary way but accompanied by a request for their return after being dealt with in the Treasury. Counterfoil Books, whether used or unused, should not in any case be retained for a period longer than three years from the date of receipt.

On receipt of these instructions, a request was immediately forwarded by the Customs to the Treasury to the effect that the new Regulations should not be made applicable to the Customs Department. The principal reasons for making this request are as follows:

1. The mode of dealing with these books were thoroughly efficient.
2. The books were dealt with by means of counterfoil
3. The books were not subject to Customs fees &c)
4. The books represented a small proportion of the gross
5. The books are brought to
6. Under Colonial Office
7. The books were not forwarded to the
8. It was considered
9. The books were used for a
10. The books were used from the
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100. The books were used

After considerable correspondence the Treasurer on 2nd June 1927 notified the Commissioner of Customs that he was unable to deviate from the procedure laid down in Colonial Regulation 231 and that the Treasury Department would again assume control as

From 1st July 1907, the suggestion of the Customs Department that
immediate application for the return of all used counterfoil books
should be made at the time of forwarding them to the Treasury,
being accepted.

The Commissioner of Customs then put forward a
suggestion that the spirit of Regulation 261 would be carried out
and circuitous methods serving no useful purpose would be
avoided, but that ^{the} duty cash collection slips for Customs
as being excluded from the provisions of this Regulation
as they merely take the place of Customs entries for the very small
proportion of imported goods brought into the country as baggage
and that ~~no~~ receipts prepared in duplicate in the form of
counterfoil receipts for amusement or work, there is no
legal obligation on the Customs Department to issue receipts
for such goods in evidence of the fact that goods are imported
and hence to act as a check.

In the opinion of the Treasurer the adoption of this
suggestion would require the sanction of the Secretary of State and
it is with the object of securing his covering sanction that this
report is submitted.

W. G. FALLEN,
COMMISSIONER OF CUSTOMS,
LONDON.

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