

EAST AFR. PROT.  
14358

14353  
28 APR 1902

Individual

Casualty

909

9 apl

Loss of public money  
in Customs Dept

Previous Paper

5498/8

Sanctions write off of Rs 2237 79. Govt. of customs etc. to be held vicariously responsible for management & supervision of his staff & cash etc. to be checked frequently but not at field dates. Sends report by Commr of his com. District on 27/7/02

Further to for 1410 27 July 23902  
4/10/02

Copy of J.P. n 45288, with copy of this  
to the Comr for his info & guidance

L.A.M.

at once

H. J. D.

29/IV

S R  
23  
103

19576

164

14353

REC'D  
APR 28 1909

In the reply to this Letter the following  
Number should be quoted.

TREASURY CHAMBERS.

22174  
08

28<sup>th</sup> April 1909.

Sir,

The Lords Commissioners of His Majesty's Treasury have had before Them Mr. Antrabus's letter of the 18th December last (45466/1908) submitting copies of correspondence with the Governor of the East Africa Protectorate on the subject of a loss of public money in the Customs Department of the Protectorate.

In reply I am to request you to inform the Earl of Crewe that in view of the suspected suicide of the officer responsible, My Lords sanction the write-off of the loss Rs.2237.79.

Their Lordships note that a thorough investigation has been made of the accounting in the Customs Department and that the Chief of Customs has undertaken to reform the system. This Officer should in Their opinion be held directly responsible for the management and supervision of his staff, and the cash should be checked frequently, but not at fixed dates made known beforehand.

I am to add that the draft Regulations which were enclosed with the letter under reply have been referred to the Commissioners of Customs and Excise, and I am to transmit for Lord Crewe's consideration a copy of their Report.

I am,  
Sir,  
Your obedient Servant,

*W. H. ...*

The Under Secretary of State,  
Colonial Office.

*W*

COPYC O  
14353

Treasury No. 22174  
1908  
Customs ,, 5328  
1909

COLONIAL OFFICE.

East Africa Protectorate.

Reporting disappearance of the Cashier in the Customs Department (Mr. F.E. Pundole) and loss of public money.

To write off Rs. 2237.79.

In returning this reference I am directed by the Board of Customs and Excise to observe that the procedure which it is proposed to adopt in recording Cash Receipts and Payments appears to be sound in principle.

The following suggestions are submitted for consideration:-

I. The totals of the Cash Books should be extracted daily and the balance signed by both the Accountant and the Cashier in token of agreement with the actual cash. A convenient form for extracting these totals is a Daily Balance book showing balance brought forward, totals of day's receipts and payments, and resulting balance carried forward. The balance should be verified at frequent intervals by either the Chief or Assistant Chief of Customs who should countersign.

countersign the Balance Book.

II. Security should be given by the Accountant as well as by the Cashier.

III. It appears that provision will be made for the payment of cash into the Bank daily and for the ~~the~~ retention of as small a balance as possible. A safe requiring two keys, one of which would be held by the Accountant and the other by the Cashier, would afford an additional guarantee for the safety of the cash.

IV. The check afforded by the examination of ships' manifests is of considerable importance, and the test applied by means of these documents should be made as effective as practicable.

The draft Regulations which it is proposed to embody in an Ordinance appear to be based mainly on provisions of the Customs Consolidation Act, and, so far as they extend, seem to be satisfactory.

(Sd) W.G. LEWIS.

Custom House, London,  
22nd April 1909.