

EAST AFR. PROT.

34016

C O  
34016

NOV 10

It is proposed to issue to Dr. W. H. Bishop the only authority he has to collect the tags in his name and to release the animals received as transients from his experiments with migration experiments.

W. Butler

A short experimental procedure tried by Cope & to keep the animals healthy began with the time stained <sup>purple</sup> oil which is applied to skin rather than to fur and <sup>purple</sup> oil to the

proseal - and should according to the tracing . . .

Stephenson  
W. Read

91 King St

for the day's period were

applies as it stands it is inferred  
that no record would disappear if the  
receipt of the livestock as revenge  
and of the expenditure similarly  
incurred by the Transport, Military,  
Agricultural Deptt. etc.

It is suggested that through these  
various departments the method  
of recording should be made

to the effect in question is  
stated in para No. [177] of the Financial  
Instructions in accordance of your  
Standing Orders of 27 Aug dated

1906. - It is also requested that the Office

which he desires I think we should

443

Paid him a copy of the extract  
marked for the A. M. Rep.  
that the procedure here prescribed  
be scrupulously observed.

B  
W. Teller

you can always be held accountable  
before I entirely agree with Mr. Teller  
that this is possible but at times,  
the law will be collected in regard of your  
merely slight error which he does not  
need a copy of para 13 of the A. M. Rep. is included  
so far and to request that it be incorporated in  
a Revenue Expenses Account's on his books which  
he has described, should be opened for all  
revenue collections and paid

B. T.  
17/11

Spt. to sign on the day of m<sup>o</sup>  
Bella for Stephen's minister  
W. Teller to see & P

at once.

B. T.  
17/11

EAST AFRICA PROTECTORATE

GOVERNMENT HOUSE  
NAIROBI.

BRITISH EAST AFRICA

October 8th 1916

From the introduction of the payment of hut-tax,  
which in this case takes the form of tribute,  
has arisen and a money is so far unknown, the  
only alternative is to collect it in kind.

The trifecta has quite willingly realized  
the heavy responsibility which now rests upon them  
to provide a sufficient number of camels to  
carry the tribute of the 110,000 huts.

On account of the difficulty of getting  
the camels to go to the Government  
quarters at Nairobi, the tribute was received  
at the port of Mombasa and the passage paid 12/-  
per camel to 2000 camels transported by sail and  
steamship to Nairobi.

It is proposed to have the camels sent by  
train to Nairobi and the camels to be used for  
Government purposes.

Under the circumstances I have directed that the  
bargage camels shall be utilized for Government  
Transport purposes and the food camels issued as  
rations.

THE RIGHT HONOURABLE

THE EARL OF CREWE, K.G.,

SECRETARY OF STATE FOR THE COLONIES,

DOWNTON STREET, LONDON, S.W.

4. I would however see this opportunity of  
asking Your Lordship's sanction to deal in a like  
manner with any live-stock, which may come into  
the hands of Government. It would often pay us  
much better to utilize them as transport animals  
in connection with invasions and other  
operations, rather than sell them at unremunerative  
prices in the ordinary course when good services  
are attributable. They would naturally be sold as  
herefore, but it would be kind to have the  
option of sending off them in other ways, I  
thought desirable.

I have the Honour to be  
Your Lordship's humble,  
obedient servant,

Gov. 34016

E.P.P.

146

96

G.P. File 720

The P.M.G.

Mr. Boulton  
Mr. Kinnaird  
Mr. Keppel  
with others 25

Mr. Fawcett

Mr. Hume

Sir G. Lumsden

Sir J. Lubbock

Sir W. O'Brien

Sir G. Trevelyan

Stephenson received in payment  
of his account and for services  
rendered him in the month of August  
1862 - £1000/-

Stephenson  
I enclose an  
receipt for £1000/-  
and two months interest of £100.  
Please find  
Recd. Cheque  
and in exchange  
Offered

Yours very  
affectionately  
John

10/15

at the year

Financial

Financial destruction  
of Man. Reg. cattle by  
the procedure referred  
to in the Protectorette  
Circular to protect  
cattle & revenue

Subject to the  
instructions of the  
Protectorette  
Circular

4. Subject to the  
instructions of the  
Protectorette  
Circular referred to  
above being despatched  
by the Govt. Dept.

47  
of financial  
destruction  
provided for the  
Government  
should, that this is  
the most economical  
method of disposing of  
such livestock  
therein, provided that  
in every such case  
the procedure described  
in para 4 of the M.R.G.  
Financial Destruction  
Circular  
is scrupulously  
followed.

4. Subject to the  
instructions of the  
Protectorette  
Circular referred to  
above being despatched  
by the Govt. Dept.

EXTRACT from the Financial Instructions of Northern Nigeria.

When revenue is received in kind, the receiving Officer must give the tax-payer credit for the sterling equivalent at which the kind has been fixed, and debit his suspense account with the amount received in sterling cash. For the amount debited on account of revenue received in kind, he may make a similar entry on the right-hand side of his cash book for a transfer to a revenue suspense account. The whole revenue shown on the left-hand side of the Collector's cash book will be brought to account by the Auditor, under the proper head and items of revenue, and will be found to be accountable:-

(a) For the cash balance shown as due by his Cash Book.

(b) For the amount of cash paid over to His Revenue Suspense Account.

The latter will show on the debit (left-hand) side the items of revenue collected in kind and particulars of the kind of article. However cash on Officer's hand to account for the amount of non-realizable revenue received.

On the credit (right-hand side) will be debited to his Revenue suspense account, and he will debit that account (left-hand side) with the same amount. If he has purchased realizable goods with non-realizable "kind" (e.g. Cotton or animals, etc., with cowries for which cash cannot be obtained)

obtained at anything near the ratio at which they were received), he will show the nature of these purchases and the stock or goods for which he is accountable in the same place. Whenever he sells any goods or stock debited in his Revenue Suspense Account and realises cash, he will take credit in his Revenue Suspense Account for the amount received, and debit himself in his Revenue Suspense Account for the value of gains on such sales. The balance of stock or goods on hand will be ascertained by balancing the two accounts after taking account of all sales entered, of all purchases, goods and stores remaining undisposed of, the amount found necessary to balance the Revenue Suspense Account as deficiency or surplus will be entered in that account, and brought to account by the Treasurer as "Revenue Expenditure" or "Revenue Income", as the case may be. The net Treasurer cost incurred in any month in realizing revenue in kind will appear as final expenditure (C.O. of 19/10/06) P.J. 51.

Stock or goods received by way of fines or confiscations - e.g. horses confiscated for smuggling in slave-trade, etc., and all, or part, of fines imposed upon a company, etc., who offend - will be paid forthwith if necessary, and will not stand to credit within the number described.

Stock or goods received as fines, or by way of confiscation or fine, are sold to Government, i.e., so an official holding an express requisition to purchase such goods or stock, it is not necessary that actual cash should be paid. The Receiving Officer will give

give a receipt for the value of the stock or goods taken over by him, and will debit that amount against his vote. The Officer who disposes of the stock or goods will enter the amount on the receipt side of his cash-book, supporting it by the receipt-voucher, and the treasurer will make the necessary adjustments.

That an Officer authorised to purchase revenue for mounted Infantry would take over any horses which a Resident might desire to dispose of on behalf of Government, having been received as presents, fines, or in liquidation of taxes, &c. In such a case the horses will be taken by a round, and the cash price debited to the amount vote and credited to Revenue.

Articles, or other supplies required for rations of men or beasts, will be charged against the Native Vote at full current market value. Ivory, or other articles sold by the Transport Department, should be valued by a master, if there is any doubt as to their local market value. Such articles, such as ivory, horns or canes (engaged in slave-trade or smuggling) are confiscated, the Commissioner's instructions regarding their disposal will, if necessary, be observed and horses required for use in the wild animals, will be given compensation paid, if seized at liberty, usually be paid by the Customs officer under a permit for export, and we will see that they are not retained in the Protectorate. Canes should be sold unless required by the Revenue Department, in which case they should be paid for out of the vote for "purchase of Canes."