

EAST AFR. PROT.
312016

C O
34016
NOV 10

States with the same is so far unknown in Africa
The only difficulty is to collect the tax in the same
manner as to native and animals received as transport
animals in the collection of the navigation experiments

W. Butler

The Council of the Imperial procedure of
Congo to take the animals, and
because of the time obtained
it is impossible to obtain results
proposed - and should be looking
framing

312016

Stephenson
W. Read.

for the ...'s personal use

marked from the N. H. Regs. r
that the ^{provision} ~~provision~~ here prescribed
be scrupulously followed

It is...
a... can always be...
I entirely agree with Mr. Butler...
the... it is possible that, at times, ...
the... will be collected in regard to...
regarding the... which he...
send a copy of para 13 of the N. H. Regs. ...
orders and to request that a book...
a Reserve Expense Account, on the lines...
therein described, shall be opened for all
expense collections in kind

B. C. J.
12/11

Sp. L. ...
Butler ...
Mr. Butler ...

at one
R. J. H.
18/11

C.O.
GOVERNMENT HOUSE
- NAIROBI.
34016
BRITISH EAST AFRICA
October 6th 1902

EAST AFRICA PROTECTORATE

From the cessation of the payment of hut tax, which in some cases takes the form of tribute, has arisen and as money is so far unknown, the only alternative is to collect it in kind.

The tribes are quite willingly realising that they receive a good service in the absence of a regular tax and they are ready to do what is necessary to dispose of the live stock of a herd.

The tribes have received the same service in the past and they are ready to do what is necessary to dispose of the live stock of a herd. I have accordingly directed that the baggage camels shall be utilized for Government Transport purposes and the food camels issued as national.

THE RIGHT HONOURABLE
THE EARL OF CREWE, K.G.
SECRETARY OF STATE FOR THE COLONIES,
DOWNING STREET, LONDON, S.W.

4. I would however seek 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 demilitarization and other work, than to sell them at unremunerative prices on the ordinary course when good prices are obtainable. They would naturally be sold as herebefore, but I should be glad to have the option of disposing of them in other ways, if thought desirable.

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

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 value at which the kind has been fixed, and debit his account with that amount in sterling value. The amount debited on account of revenue received in kind is not taken as an 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 Treasurer under the proper head and item of revenue. The collector will remain accountable:-

- (a) for the cash balance shown as due by his cash book;
- (b) for the stock and goods transferred 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 goods. Whatever cash an officer has to return to the Treasury, he will debit his cash account (right-hand side) as an increase 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 dowries 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 credited in his Revenue Suspense Account and realises cash, he will take credit in his Revenue Suspense Account for the actual receipts, and debit himself in the same account for the excess of gains on these transactions. The amount of the excess of gains on these transactions will be ascertained by balancing the account. After taking account of the value (as entered) of all cowries, goods and stock 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 Expenses" or "Revenue Profits", as the case may be. The net loss or cost incurred in any month in realizing revenue in kind will appear as final expenditure.

(C.O. of 18/10/06) P.J. 51

Stock or goods received by way of fines or confiscations - e.g. houses confiscated for engaging in slave-trade, and for salt, or fines imposed upon a community and so forth, will be sold forthwith if best of price can be got, and the debit with in the number described.

Goods or stock received as taxes, or by way of confiscation or fine, are sold to Government, or to an official, holding an approved 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.

Thus an officer authorized to purchase recruits 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 valued by a board, and the value ascribed debited to the relevant vote and credited to revenue.

Carriage cattle, or other supplies required for rations of commissariat police, will be charged against the Ration Vote at full current market value. Hides, or other skins sold to the transport department, should be valued by a board, if there is any doubt as to their local market value. Skin-articles, such as ivory, horns or canoes (engaged in slave-trade or smuggling) are confiscated, the High Commissioner's instructions regarding their disposal will, if necessary, be followed. Ivory and horns required for use by the wild animals reservation administration will, if asked at all, usually be sold by the Customs Officer under a permit for export, and it will be noted that they are not retained in the Protectorate. Canoes should be sold unless required by the Police Department, in which case they should be sold for out of the vote for purchase of canoes.