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GILBERT AND ELLICE ISLANDS COLONY.

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INSTRUCTIONS AND HINTS  
TO  
DISTRICT OFFICERS,  
DEPUTY COMMISSIONERS,  
AND  
SUB-ACCOUNTANTS.

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*Compiled by direction of His Excellency the High  
Commissioner for the Western Pacific*

By HIS HONOUR THE RESIDENT COMMISSIONER,  
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and THE TREASURER, S. G. CLARKE, Esq.

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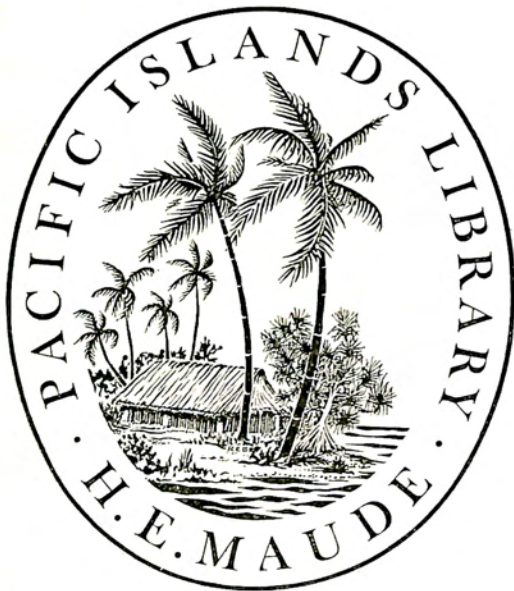
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## INTRODUCTORY.

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### SOME AVOIDANCES TO BE OBSERVED IN RELATIONS WITH NATIVES.

1. *Don't* expect to know the native until you have learned his home life. *Don't* expect to learn his home life except by constant hut-to-hut visitation. *Don't* expect to have any influence with the native until he knows that you know him.
2. *Don't* attempt to drive a native: lead him. *Don't* attempt to frighten him: he cannot be frightened physically.
3. *Don't* say anything that sounds like boasting or self-aggrandisement. There is a native proverb: "He owns no land, so his words are big."
4. *Don't* speak loud. There is another Gilbertese proverb: "A chief whispered: I swooned. A slave shouted: I awoke to laugh."
5. *Don't* reproach a native for bad manners until you are sure that you yourself are good-mannered according to his code.
6. *Don't* threaten or even speak of a native's head: it is sacred.
7. *Don't* point with extended finger: bend the finger and point with the knuckle.
8. *Don't* walk upright between two natives engaged in conversation. Bow the head, so as to clear their line of vision.
9. *Don't* forget to answer: "Te raoi" (peace!) if a native says "Ko raba" (thank you!).
10. *Don't* walk through a seated crowd without the preliminary courtesy: "E matauninga te aba?" (Are the people offended?). Say this and await the answer: "E aki matauninga, na rikai" (They are not offended, pass this way). Then proceed.



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## CHAPTER I.

### DISTRICT OFFICERS AND NATIVE COURTS.

#### ENABLING ORDINANCES.

1. The Ordinances by which the Native Laws of the Colony are established are—

*No. 2 of 1917.*—(Main enactment, covering the Constitution of Native Courts and the general body of Native Laws.)

*No. 9 of 1921.*—(Bastardy.)

*No. 13 of 1921.*—(Divorce), as amended and amplified by *No. 3 of 1928.*

2. Ordinance *No. 4 of 1916* (Gaols and Prisons), as amended and amplified by the *Rules published in the Western Pacific High Commission Gazette* of the 22nd June, 1927, sets forth regulations for the control of island Prisons by Native Magistrates (Schedules C and D).

#### LIMITATIONS OF DISTRICT OFFICER'S JURISDICTION.

3. The Native Laws are administered in the Native Courts by the duly constituted Native authorities. District Officers have *no power* to try or convict offenders under these laws. It is impossible to lay too much stress upon this very simple fact, which has been much overlooked in the past.

4. The functions of a District Officer in respect of the Native Laws are defined in section 11 of the Constitution, and are limited to *reviewing any sentence imposed by the Native Court, and to altering, amending, or otherwise adjusting the punishments in accordance with the Native Laws.*

5. While attending the sessions of a Native Court, the District Officer should therefore carefully avoid all appearance of assuming the powers vested only in the Native Magistrate and Kaubure. Subject to certain special exceptions, now to be discussed, he is present in a purely advisory capacity. Generally speaking, his activity should be limited to giving such advice as would obviate the eventuality of his having to quash or amend the conviction at a later date.

FUNCTIONS OF DISTRICT OFFICERS IN SPECIAL CASES.

6. Certain cases are, however, entertained by the Native Courts in which special procedure is to be followed by District Officers. These are dealt with in the three succeeding paragraphs.

7. *Murder Trials*.—Section 9 (3) of the Constitution requires that an officer deputed by the Resident Commissioner shall be present at the final trial of any native charged with murder. The records to be made by the officer present have been established, in the course of years, by instructions received from the High Commissioner.

(i) The records should show that *all* the provisions of the above-quoted section have been complied with. The first pages of the minutes of proceedings made by the District Officer should therefore be in the following forms:—

(MURDER.—Form A.)

GILBERT AND ELLICE ISLANDS COLONY.

Native Court, .....Island.

Held on the....., 19....., under the Native Laws Ordinance, 1917, Schedule, Part I, section 9 (3).

By me..... (Signature of Native Magistrate).

Assisted by us..... (Signatures of not less than twelve Kaubures).

In the presence of me..... District Officer, deputed to represent the Resident Commissioner, in the matter of a charge under Native Law No. 1 against....., that he did..... [*state circumstances of alleged murder*].

The above charge was read to the accused who thereupon pleaded.....

.....  
(Signature of District Officer.)

(ii) The evidence of witnesses for the prosecution should then be recorded in the form set out below:—

(MURDER.—Form B.)

GILBERT AND ELLICE ISLANDS COLONY.

Native Court, .....Island.

Held on the....., 19....., under the Native Laws Ordinance, 1917, Schedule, Part I, section 9 (3).

Rex *v.* ..... Murder: Law No. 1.

In the presence and hearing of the above-named AB, XY of..... deposes on oath as follows:—

[*substance of deposition*].

Cross-examined }  
Re-examined } [Witness's answers as the case may be.]  
By Court }  
Signature of witness.....



I swear that the above evidence was faithfully interpreted by me and reinterpreted to the witness before his signature was appended thereto, in the presence and hearing of the accused.

Signature of Interpreter.....

Taken and sworn before me this.....day of .....19....., in the presence and hearing of the accused.

.....  
District Officer and Deputy Commissioner for the Western Pacific.

(iii) If the accused does not wish to exercise his right of cross-examination, the waiver should be in every case recorded.

(iv) The above form should be *completed in respect of each individual witness*, whether for the prosecution or defence.

(v) If the accused offers himself or his wife or husband as a witness, the deposition will begin as follows:—

The above-named *AB* offers himself as a witness, and deposes on oath as follows:—

*or*

*PQ* the wife (or husband) of the said *AB* offers herself as a witness and in the presence and hearing of the said *AB* deposes on oath as follows:—

(vi) When all evidence has been recorded, the District Officer should advise the Native Court as to the application of the law to the case, and should impress upon the Court that if it entertains a fair and reasonable doubt as to the prisoner's guilt, he should receive the benefit of the doubt and be acquitted. The District Officer should abstain from any statement calculated to sway the emotions of the Court either for or against the accused. A record of the District Officer's advisory remarks should be made and signed by him.

(vii) The record of the opinion and recommendation (if any) of the Kaubure should be signed by the Chief Kaubure on behalf of the Kaubure, and attested by the Interpreter and the District Officer.

(viii) The decision is pronounced by the Native Magistrate. The record of the decision is signed by the Magistrate, the Interpreter and the District Officer.

(ix) The District Officer should annex to the record any remarks and recommendations he may have to make concerning a conviction.

(x) A close observance of the above procedure will save much correspondence between Ocean Island, District Officers and the High Commissioner, and by ensuring promptitude in the execution or reprieve of prisoners under sentence of death, will be greatly in the interests of mercy.

**8. Divorce Suits.**—Law No. 28 (Ordinance No. 13 of 1921). Provides that no divorce case shall be heard, *except during the presence on the island of an officer appointed for the purpose of reviewing divorce cases*. It is highly important that this pro-

vision should be observed, and that all procedure in native divorce suits should be correctly followed.

(i) No District Officer is empowered by law to receive or hear petitions for native divorce. The following points, much neglected in the past, are recommended to the closest attention:—

- a. The Native Court only, in the first instance, receives and decides upon petitions for divorce.
- b. The decision of the Native Court is submitted to the District Officer, who either confirms the divorce granted by the Court or refuses to confirm it.
- c. If the Native Court has refused to grant a divorce, the District Officer has no power to over-rule that refusal by granting the divorce himself.

(ii) The grounds for divorce authorised by Law No. 28 are Adultery, Desertion, Habitual Cruelty, and Impotence. It is the duty of reviewing officers to refuse to confirm divorces granted by Native Courts upon any grounds other than those defined in the Law.

(iii) Reviewing officers should be particularly watchful for defects in divorces granted by the Courts on the grounds of Cruelty and Impotence. The law requires that the *Cruelty* proved should be *habitual*. It is the common mistake of Native Courts to find for the petitioner on the proof of a single case of cruelty. As for *Impotence*, i.e., incapacity for sexual intercourse; the Courts frequently confuse this with *Sterility*, i.e., inability to beget or bear children, which is of course no ground at all for divorce.

(iv) The procedure and forms to be used in native divorce cases are set forth simply and fully in Ordinance No. 3 of 1928, and are to be carefully studied and followed.

**9. Cases where the Native Laws provide no punishment for an offence:—**

(i) Law No. 27 authorises the Native Court to base the punishment for such offences on English Law. *The District Officer must be present at all trials under this head.* He should keep records of proceedings and submit them as early as possible to the Resident Commissioner for confirmation of sentence (if any). The English statute applied to the case should without fail be cited in the record.

(ii) The record of proceedings kept by the District Officer should open with a first page in the following form:—

GILBERT AND ELLICE ISLANDS COLONY.

Native Court, .....Island.

Held on the....., 19....., under the Native Laws Ordinance, 1917, Schedule, Part I, section 9.

By me ..... (Signature of Native Magistrate),  
 assisted by me ..... (Signature of Chief Kaubure)  
 and ..... village Kaubure, in the presence of me  
 ..... District Officer.

In the matter of a charge against.....of.....  
that on the ..... day of ..... at.....  
within the jurisdiction of the Court, he did [*substance of  
charge*].

The alleged offence being a crime not provided for in the  
Native Laws, the charge is heard, in accordance with Law  
No. 27, under English law, the Statute and section applied  
to the case being .....

The charge was read to the accused who thereupon pleaded  
.....

.....  
District Officer.

(iii) The recording of evidence, and the general procedure  
followed, at trials of this nature should be similar to that indicated  
in paragraph 7 above under the Head "Murder Trials."

**10.** Certain grave cases, other than those referred to above,  
occasionally come up for trial before Native Courts, that  
demand a District Officer's presence in an advisory capacity  
wherever possible. The nature and aspects of such cases are  
now to be considered.

*Charges of Incest (Law No. 7) :—*

The Native Law does not define the meaning of the word  
"Incest," and herein lies confusion of practice. By ancient  
native custom, Incest consisted in having carnal knowledge of—

- (a) any direct ascendant or descendant;
- (b) a brother or sister;
- (c) any person of whatever degree of relationship within the  
father's totem group;
- (d) any collateral on the *mother's* side, up to and including  
the second degree of cousinship;
- (e) any person included within any of the above categories  
by adoption.

It is, however, doubtful whether there are now living a dozen  
natives with the knowledge of custom necessary for the full  
application of this code. The system has fallen into absolute  
decay on some islands: on Butaritari and Marakei, for example,  
are several cases known to the writer, in which popular sentiment  
has permitted the marriage of first cousins actually within the  
same totem group. Elsewhere, on the other hand, strong pre-  
judices against consanguineous unions still subsist; but they are  
prejudices unsupported by correct knowledge of custom. A  
glaring example of this was recently seen at Tabiteuea, where a  
prisoner was found sentenced to five years imprisonment for Incest  
whose sole offence was to have had connection with a fourth  
cousin on his mother's side—no crime at all judged even by the  
most rigid standards of ancient custom.

It is patently impossible to brand persons with the stigma of a  
repulsive crime on the basis of a code which has been deliberately  
discarded on some islands and has become perilously confused on  
the rest. For the purposes of common justice the law as to

incest must be of the same application throughout the Colony, and the only possible means of achieving this end is to read the word "Incest" in Native Law as meaning "Incest according to English Law." *District Officers should insist that the Native Courts base all their proceedings under Law No. 7 upon this strictly limited interpretation.*

In order to secure absolute clarity in this matter District Officers should require the Native Courts, in every case of a conviction for incest, to show in the records the exact degree of relationship that existed between the parties to the crime.

*Rape (Law No. 9) or Attempted Rape (Law No. 23) :—*

Native Courts are inclined to convict persons accused of rape or the attempt on very slight testimony. It is well known that charges of attempted rape are not infrequently fabricated by native women in revenge for the rejection of their favours. Officers should keep vigilant watch for such cases, and should see to it that every conviction made under Law 9 is based upon excellent testimony. A study of *Archbold's Criminal Pleading Evidence and Practice* as to the evidence required to substantiate a charge of rape is recommended. (See also *Harris's Criminal Law*.)

*Sorcery (Law No. 19) :—*

The Native Law gives no definition of this offence, the punishment prescribed for which is a term of imprisonment ranging from six months to two years. The Native Courts (and especially those more powerfully swayed by religious prejudice) are apt to be indiscriminate in their convictions on charges of sorcery. They recognise no essential difference between sorcery and ordinary native magic.

It is common knowledge that simple magic rituals and charms are the concomitants of every conceivable form of native activity. These magico-religious observances built up the ancient cult of the people, and in so far as they are peaceful, decent and otherwise harmless, they are to be immune from interference. They do not constitute sorcery.

For the purposes of Law No. 19, sorcery may be regarded as any form of magic designed and performed with the intent to threaten or offend the liberty, peace, decency, health, or property of an individual or community. Thus, the following forms of magic are certainly sorcery:—

*Te Wawi*.—The "praying to death" of an enemy with the use of a "life-index" such as a dragon fly or a lizard; or through the medium of remnants of the victim's food, nail-parings, hair, excreta, &c.

*Te Wauna*.—The same form of magic, generally directed against pregnant women.

*Rakunene Magic*.—Rituals used for the purpose of frightening women, under the threat of madness and death, to accept the advances of suitors.

The form of magic known as *Te Wairakau* or *Te Maniwaira* constitutes a doubtful case. This is "healing magic" in general;

sometimes it consists of a few harmless incantations accompanied by the adjustment of amulets by the wizard; at other times it may include such treatment of a patient as might be expected, by any sane person, to cause death. The District Officer will be able to judge from the facts brought to light on trial whether the *Wairakau* performed in any given case did or did not fall within the definition of sorcery given above.

In general, District Officers are required to restrain the tendency of Native Courts to introduce the element of religious bias into their judgments on charges of sorcery.

#### GENERAL POLICY AS TO ATTENDANCE AT NATIVE COURTS.

11. As a matter of general policy, it is not expedient that a District Officer should be over-frequent in his attendance at sessions of the Court on his headquarters island. The grave cases enumerated above do indeed demand his presence, whenever that is possible, in an advisory capacity; but most cases that appear before the Court are of a trivial nature, and are better left, in the first instance, to the independent judgment of the native authorities. When a District Officer is present, the habit of a Native Court is to throw the burden of thought upon the white man, and so gradually to discard the exercise of its own reasoning faculties. This is contrary to the aim of British Administration, which is, to teach native races to govern themselves. A District Officer should therefore avoid "cossetting" his Native Courts. His educative and restraining influence in judicial matters can be perfectly well exercised, in the great majority of cases, *through the careful review and amendment (where necessary) of convictions under section 11 of the Constitution.*

#### REVIEW OF SENTENCES AND RECORDS OF NATIVE COURTS BY DISTRICT OFFICERS.

12. The Native Courts have very wide powers of punishment and regular inspection of their work is needed to ensure that those powers are properly used. The review of sentences imposed by the Courts is one of the most vital functions that a District Officer is called upon to perform.

13. The review of sentences must necessarily be based upon the inspection of all written records pertaining to such sentences. The first preoccupation of a District Officer in this connection is therefore to scrutinise with utmost vigilance the judicial and penal records of the Native Courts. While resident on his headquarters island, he should perform this scrutiny *immediately after each monthly and mid-monthly session of*

the "Bowii." While he is on tour, the examination of records and review of sentences is *the first duty to be performed by him at any island visited.*

14. The following are the judicial and penal records that Native Courts are required to maintain and District Officers to inspect.

*The Court Book.*—(See section 2 of the Native Constitution). In this book are entered—

- Column 1—Date of case heard.
- „ 2—Number.
- „ 3—Court where held.
- „ 4—Name of defendant.
- „ 5—Charge.
- „ 6—Complainant.
- „ 7—Decision of Court.
- „ 8—Amount of fine (if any).
- „ 9—Length of imprisonment (if any).
- „ 10—Signature of Magistrate.

*The Prisoners' Record Book.*—(See Rule 3 (a), Schedule C, Ordinance No. 4 of 1916.) This record should contain—

- Column 1—Prisoner's name.
- „ 2—Village and island.
- „ 3—Description of offence and reference to Native Law under which sentence was passed.
- „ 4—Length of sentence.
- „ 5—Date of commencement.
- „ 6—Date of expiration.
- „ 7—Certificate of date of actual discharge, signed by Magistrate.

*A Warrant of Imprisonment* pertaining to each prisoner under sentence in the local prison. The form of this Warrant and the manner of its use are set forth in the Amended Prison Rules published in the *Western Pacific High Commission Gazette* of the 22nd June, 1927.

*A Minute Book of Proceedings* in the Native Court, kept by the Scribe (see section 2 (1) of the Constitution).

15. In scrutinising the above records, and in revising sentences generally, a District Officer will do well to look for the following defects, which are characteristic of the judicial work of nearly all Native Courts:—

(a) *Punishment Inflicted Exceeds the Maximum prescribed by the Law.*—The District Officer in such circumstances, after satisfying himself that the prisoner was proved guilty of the offence described in the record, should reduce the punishment to a term not exceeding that allowed by the relevant Law, and correct the records accordingly.

(b) *An Insufficient Description of the Offence* may, in some cases, give rise to the defect noted under (a) above, as the following example from actual experience will show:—

“ The Maiana Court Records showed that a prisoner, A, had been sentenced to eighteen months’ imprisonment for the crime of Adultery (Law No. 6). Law No. 6 prescribes a maximum sentence of only twelve months for this offence. Found on inquiry: the prisoner had been convicted of similar offences on five previous occasions. The extra term of imprisonment had therefore been inflicted under Law No. 24 ‘ Previous convictions for similar crimes.’ Decided on review: the conviction for adultery was good, but the sentence of eighteen months could not stand, as there was no record to show why punishment should exceed the maximum prescribed by Law No. 6. Sentence reduced to twelve months.”

(c) *Prisoner Convicted of an Offence not Defined or Provided for in Laws.*—This happens frequently. The prisoner should be immediately liberated. Cases not provided for in the Native Laws are to be tried as indicated in the last section of paragraph 6 above. Particularly common in this class are convictions of offenders under unauthorised Island Regulations. These Regulations are made by Native Courts under section 15 of the Constitution, but they *must be authorised by the proper Colonial Officer before they become law* (see post, paragraphs 20 to 23). The recent standardisation of all Island Regulations, and of the method by which they are enacted, as described later, will enable officers to keep a better check upon convictions made under “ Regulations ” which have not yet received the sanction of a proper authority.

(d) *Incorrect Citation of Law : Law not cited.*—The Native Law is sometimes not cited in the records; at other times a law is cited but is found to have no bearing upon the offence of which the prisoner is shown to have been convicted. This is usually due to literary carelessness on the part of the Scribe, which should receive the District Officer’s immediate attention. As a general rule, if it be found on review—

- (i) that the prisoner was rightly convicted of the offence described; and
- (ii) that the sentence imposed was in accordance with an existing Law, which ought to have been quoted;

the sentence may be upheld, and the record duly corrected. Otherwise, the conviction should be quashed and the prisoner released.

(e) *Offender Fined in lieu of Imprisonment or vice-versa, where Law gives no option.*—This is a very common practice of Native Courts. Such convictions should invariably be quashed, and the fines returned or the prisoners released, as the case may be.

(f) *Undue Severity of Sentence.*—A District Officer should bear in mind, while reviewing sentences, that Native Courts are prone to inflict in every case the maximum penalties prescribed by law. They show little inclination to consider the relative gravity of offences in the same class, except for the purpose of adding to

the maximum penalty, where possible, under Law No. 24. If from one to six months' imprisonment be the punishment prescribed for a given crime, the first offender, whatever may be the mitigating circumstances of his case, will almost certainly receive a sentence of six months I.H.L. from his island Court. It is the duty of the District Officer to keep a very careful watch for such cases, to amend excessive sentence, and to train his Native Courts in a habit of reasonableness and mercy.

16. The defects discussed above are those that most commonly occur in the judicial work of Native Courts, and can be detected by the careful scrutiny of records. There is, however, one very grave class of mistakes that, as a rule, can only be brought to light in personal talks with prisoners. This class comprises *cases in which the facts established at the trial did not warrant a conviction for the offence described in the records.*

17. For the purpose of discovering such cases, it is essential that District Officers should inspect the island prisons of their districts, and entertain appeals from the prisoners, immediately after each monthly or mid-monthly session of the Court, where possible. The view is sometimes expressed that to invite complaints from native prisoners is to foster the habit of frivolous appeals. Twelve years of experience in District Administration have convinced the writer that this view is fallacious. The normal native, rightly convicted of an offence shows an extraordinary readiness to admit the justice of his punishment; the habit of frivolous appeal is foreign to his nature. If an inspecting District Officer finds that the majority of appeals laid before him on any given island are groundless, he may take it as a sure sign *that conditions on that island are not normal.* He will usually find that the fault lies with the Native Government—that the general tone and quality of the local Court's work have been so bad as to inspire the entire native public with a comprehensive distrust of all its judgments. In such a case, the multiplication of frivolous appeals will have had the salutary effect of setting the District Officer upon the track of abuses in need of reform. And in any case whatever, it is better that the District Officer should listen to any number of groundless complaints than that one innocent native should suffer imprisonment.

18. In his watch against bad convictions a reviewing officer should bear carefully in mind the notes upon the offences of Incest, Rape and Sorcery set forth in paragraph 10 above.

19. Every amendment or adjustment of a sentence must be accompanied by a correction of the Court Book, where the



accused was fined, and of the Prisoners' Record Book and Warrant of Imprisonment in addition, where the sentence was one of imprisonment. The corrections must be attested to by the signature of the revising officer. After all corrections have been made, the Court Book and the Prisoners' Record Book should be endorsed by the District Officer in the following form:—

All sentences reviewed by me from the.....th....., 19....., to the.....th....., 19....., and confirmed as they now stand recorded.

.....  
District Officer.

(Island) .....

(Date) .....

*Each separate Warrant of Imprisonment should also be endorsed, if not in amendment, then in confirmation of sentence, in the space reserved for such endorsements.*

DISTRICT OFFICERS AND THE MAKING OF ISLAND REGULATIONS.

20. Section 15 (1) of the Constitution empowers Native Courts to make Regulations for the good order and cleanliness of the islands, subject to the approval of the District Officer on behalf of the Resident Commissioner. The penalties inflicted under such Regulations may not exceed a fine of ten shillings or a month's imprisonment. A standardised version of the Regulations hitherto made under this authority has lately been prepared, and is recommended to the study of all District Officers.

21. It has been decided that, for the sake of uniformity, all future Regulations of this nature to be framed shall be submitted to the Resident Commissioner for confirmation, and shall not come into force until they have received such confirmation.

22. When the Magistrate and Kaubure of an island have agreed upon the necessity for framing a new Regulation, the District Officer should cause the proposed text of the law to be recorded and attested in the following form:—

GILBERT AND ELLICE ISLANDS COLONY.

*Native Laws Ordinance, 1917, Schedule, Part I, s. 15.*

Native Court, .....Island.

Te Tia-Moti ma Kaubure-n.....a tia ni botaki ni kari-  
aia te Tua ae nkainaba aei:—

*[Text of proposed Regulation in vernacular.]*

Ao aroni kabureaki-n te aomata aro e riaon te Tua aei, e na  
 .....(Penalty).....

(Signed):

.....Native Magistrate.  
 .....Chief Kaubure.  
 .....Scribe.

Date....., 19.....

[*Recommendation of District Officer to Resident Commissioner.*]

(Signed):

.....  
 District Officer.

Date....., 19.....

[*Resident Commissioner's Decision.*]

(Signed):

.....  
 Resident Commissioner.

Date....., 19.....

**23.** Three originals of the above form should be submitted to the Resident Commissioner, who on confirming the proposed Regulation will return two originals to the District Officer. One of these documents should be filed at District Headquarters and one handed for record to the Native Court of the island concerned.

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## CHAPTER II.

### DISTRICT OFFICERS AND THE SUPERVISION OF GAOLS AND PRISONS.

**24.** The supervision, discipline and general organisation of Colonial Gaols and Island Prisons are provided for by Ordinance No. 4 of 1916 and the Rules made thereunder. Certain very important amendments of, and additions to, the Rules annexed to the Ordinance were published in the *Western Pacific High Commission Gazette* of the 22nd June, 1927. A copy of the amended Rules should be pasted, for purposes of reference, into every officer's bound copy of the Ordinances.

**25.** A thorough knowledge of all the provisions of the law concerning local penal instructions is required of District Officers, whether they be acting as Superintendents of Colonial Gaols (see sections 2 and 6 of the Ordinance) or as Visiting Officers of Island Prisons (section 11). The following notes are intended only to give salience to certain particularly important aspects of the law; they cannot be taken as a short

cut to a knowledge of the Ordinance and Rules, which must be studied *in extenso* by every officer.

#### COLONIAL GAOLS.

**26. Books.**—The Amended and Additional Rules quoted above provide that the Superintendent of a Colonial Gaol shall keep or cause to be kept—

- (a) *The Gaol Register ;*
- (b) *The Ration Book ;*
- (c) *The Store Book ;*
- (d) *The Prisoners' Property Book ;*
- (e) *The Gaol Log Book ;*
- (f) *The Punishment Book ;*
- (g) *The Daily State and Distribution of Prisoners' Book ;*
- (h) *The Visitors' Book.*

The nature and objects of the above books are fully described in the Rules and it is expected of the Superintendent that these records, without exception, should be ready for inspection at any time.

**27. A Mark Book** also is required to be kept by the Gaoler and initialled weekly by the Superintendent; see the Additional Rules providing for the Remission of Sentences of Imprisonment under a system of good conduct marks (Rule 80). The form in which the mark book shall be kept was attached to the Resident Commissioner's despatch to District Officers, dated the 13th August, 1927.

**28. Warrants.**—It cannot be too strongly impressed upon Superintendents of Gaols that a Warrant of Commitment or Imprisonment (as the case may be) is the *gaoler's sole authority for holding a native in prison*. It is a serious offence to imprison a person in the absence of a Warrant. Forms of the Warrants authorised for use in the High Commissioner's Court for the Western Pacific were distributed to District Officers under cover of individual letters dated the 13th August, 1927. The forms of Warrant authorised in respect of prisoners sentenced by Native Courts are set forth in Schedules F and G of the Amended Rules. Schedule D prescribes the manner in which the Warrants are to be used.

**29. Visits of Medical Officer** (Section 12, and Rules 18–23). It is required by the Rules that, when resident, a Government Medical Officer should visit a Colony Gaol *not less than three times a week*, and prisoners in solitary confinement *every day*. His report upon the prisoners, premises, et cetera, inspected

by him should be entered in the Gaol Log Book, and signed by him.

**30. Prison Offences** (Section 13, and Rule 54). The punishment of the prison offences defined in the Rules *does not include the infliction of additional terms of imprisonment*. The provisions of section 13 are to be rigidly adhered to.

**31. Rations.**—The Ration Scale authorised for an able-bodied prisoner in a Colony Gaol is as follows:—

Biscuits	...	...	1 lb
Rice	...	...	$\frac{1}{2}$ lb
Beef or	...	...	$\frac{1}{4}$ lb
Fresh fish	...	...	$\frac{1}{2}$ lb
Sugar	...	...	2 oz.

#### ISLAND PRISONS.

**32.** Schedule D of the Ordinance, as amended by the Additional Rules already referred to, provides Rules under which Native Magistrates are empowered to enforce the regulations in Island Prisons. It is to be particularly noted that the Rules marked with an asterisk in Schedule C also apply to Island Prisons.

**33. Records.**—The following are the books and other documents to be kept in Island Prisons:—

(a) *The Prisoners' Record Book.*—(See paragraph 14).

(b) *The Prisoners' Produce Book*, in which is entered a record of all string, mats or other articles made by prisoners, and of the manner in which such articles are disposed of.

(c) *The Visitors' Book*, kept in the same manner as the Visitors' Book in a Colony Gaol (see Amended Rule No. 3).

(d) *The Punishment Book*, kept as in a Colony Gaol (Amended Rule No. 3).

(e) *Warrants of Imprisonment.*—It is an offence under section 8 of the Ordinance to imprison a native without a Warrant (Amended Rule No. 8). The reiteration of this fact is intended to impress officers with the necessity of continual vigilance in the matter of Warrants.

**34.** At every visit paid to a Native Prison the District Officer should require *all* of the above documents to be submitted to his inspection. The manner of dealing with the Prisoners' Record Book and the Warrants of Imprisonment has been described in paragraph 19. The other books enumerated should be endorsed by the visiting officer as their nature indicates.

**35. *Transfer of Prisoners.***—The original Native Prison Rule No. 8, as to the transfer of prisoners from Island Prisons to Colony Gaols has been deleted and replaced by Amended Rule No. 8. The Amended Rule provides that prisoners may be transferred only at the order of a Visiting Officer, and also makes it illegal for a transferred prisoner to be imprisoned in a Colony Gaol unless accompanied by a Transfer Warrant duly completed by the officer who ordered the transfer.

**36. *Visits by the Medical Officer*** to Island Prisons are to be made, and recorded in the Visitors' Book, at every opportunity. *The cleanliness and general hygiene* of Island Prisons are to be continually insisted upon by all Visiting Officers.

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### CHAPTER III.

#### DISTRICT (AND OTHER) OFFICERS AS DEPUTY COMMISSIONERS.

**37.** A Deputy Commissioner is a judicial officer in the High Commissioner's Court for the Western Pacific. It is of the first importance for every Deputy Commissioner to realise that his jurisdiction is exercised only in that Court. He cannot assume jurisdiction in the Native Court, or under the Native Laws.

**38. *The Pacific Orders in Council.***—The constitution, jurisdiction, and general and special powers of the High Commissioner's Court for the Western Pacific are defined in the Pacific Order in Council, 1893, as amended by subsequent Statutory Rules and Orders. The Orders in Council constitute the sole source of a Deputy Commissioner's power to perform any judicial act.

**39. *Regulations and Ordinances.***—Another point is that every King's Regulation and Ordinance of the Colony is made and enacted respectively by virtue of the Pacific Order in Council, 1893 (Article 108) and the Gilbert and Ellice Islands Order in Council, 1915 (Article 8). Every judicial act performed in connection therewith must follow the forms and accord with the procedure established by the 1893 Order.

Certain special aspects of a Deputy Commissioner's functions appear in the following Regulations and Ordinances, which are therefore recommended to particular study:—

- No. 2 of 1909.*—Merchant Shipping, Ocean Island;
- No. 5 of 1913.*—Merchant Shipping Fees;
- No. 2 of 1919.*—Interpretation of Ordinances;
- No. 7 of 1924.*—Death and Fire Inquiries;
- No. 3 of 1927.*—Oaths;
- No. 4 of 1927.*—Lepers;
- No. 6 of 1927.*—Lunatic Asylums.

**40. *General Obligations of a Deputy Commissioner.***—Every Deputy Commissioner is required to have an intimate knowledge of the Articles of the Pacific Orders in Council, of the King's Regulations and Ordinances, and of the Rules of Procedure in Civil and Criminal cases set forth in the Schedules of the Order of 1893. There is no short road to the necessary knowledge: the Order itself is extremely concise; every Article and Rule it contains is important; and every King's Regulation and Ordinance is, in the nature of the case, an object of individual study.

**41.** As the Order (Article 20) prescribes that the exercise of civil and criminal jurisdiction thereunder shall be in conformity with English law and procedure, a Deputy Commissioner is required to be familiar with certain text-books of English law. Of these, the most important for local purposes are: *Stone's Justice's Manual*, *Paley on Summary Conviction*, *Stephen (or Phipson) on Evidence*, *Harris on Criminal Law*, and *Pollock on Torts*. In addition, it is necessary to have a knowledge of *Anson on Contracts*, and *Indermaur on Common Law*. Copies of all the above works are supplied to every Deputy Commissioner. They are intended for use.

**42. *Indexes.***—In order to facilitate reference to all enactments of local application, two indexes have lately been compiled: the first, covering the Pacific Orders in Council and Rules of Procedure; the second, covering all Ordinances and King's Regulations in force up to the end of 1927. *It is expected that Deputy Commissioners will keep their copies of the indexes up to date by correcting, deleting or adding references, as subsequent Orders and Ordinances may require.*

**43. *Informalities.***—Article 35 of the Order of 1893 provides for the validation of proceedings under the Order, in spite of informalities and mistakes, so long as the essentials of law and justice have been complied with. This Article is not to be read as a permanent excuse for failing to maintain the

records, to adhere to the procedure, and to apply the law prescribed. Though a higher authority is enabled to correct informalities, it will not for that reason lightly condone the offence of the Deputy Commissioner responsible for the informalities corrected.

#### CRIMINAL JURISDICTION.

**44. Crimes.**—The crimes punishable under the Order of 1893 are indicated in Articles 49–59 inclusive. They comprise—

- (a) treasons, felonies, and misdemeanours under English law;
- (b) offences for which punishments are prescribed in the Order itself;
- (c) offences against King's Regulations made under the law. (Ordinances as has been already indicated are now enacted under the Gilbert and Ellice Islands Order in Council, 1915.)

All crimes, without exception, are to be tried according to the forms and procedure set forth in the Order of 1893.

**45. Procedure.**—The procedure to be followed by a Deputy Commissioner, in dealing with charges under the above heads, varies according to the nature of the alleged crime and the extent of the punishment prescribed by law. Articles 66–70 of the Order of 1893, read together with certain Rules of Procedure in Part C (Criminal) in the Schedule thereto are of supreme importance in this connection.

(i) If the accused is charged with a crime punishable with *death or penal servitude for seven years or more*, Article 66 applies. A Deputy Commissioner has no power to try such a case; his function is to hold a Preliminary Examination, at which all evidence is taken on oath, and of which the primary object is to inquire whether there is reasonable ground for putting the accused upon his trial for the crime with which he is charged (Rules 91, 92). If no such reasonable ground appears from the evidence to exist, the Court cannot acquit, but may discharge, the accused (Rule 93). If the Court considers the evidence sufficient to put the accused on his trial, the Court makes an order for the accused to be removed for trial before a Judicial Commissioner (Rules 94, 95; Form C6).

(*Note.*—For the purposes of Article 66, the High Commissioner has signified that he may in specific cases appoint the Resident Commissioner to be a Judicial Commissioner.)

(ii) If the accused is charged with a crime punishable with imprisonment for *less than seven years but not less than one year*, Articles 67 and 68 apply. In this case also the Deputy Commissioner begins by holding a Preliminary Examination. If the

Court considers the evidence sufficient to put the accused on his trial, it may either order him to be removed for trial before a Judicial Commissioner, or else commit him for trial before the Court itself sitting with assessors (Rules 94, 96; Form C7). The evidence taken on oath at the Preliminary Examination may be used as evidence at the trial in certain cases, *c.f. Archbold*.

(iii) If, at any time during the Preliminary Examination, the Court considers that the charge, if proved, would be adequately punished by a sentence either of imprisonment for a term not exceeding six months with or without hard labour, or of a money penalty not exceeding £50, the Court may proceed to try the case summarily, with or without assessors. That is to say, the Court may proceed to try the case without the preliminary formality of committing the accused for trial before itself. The formalities to be observed in such a case are as follows: the Court shall first cause the charge to be reduced to writing and read to the person charged, and shall then record his plea. Thereupon, the Court shall proceed to deal with the case as if the offence was punishable on summary conviction (Articles 67, 70; Rule 100).

(iv) If the accused is charged with a crime punishable with imprisonment for *less than twelve months*, or is charged with an *offence against the Order* and the Ordinance in force, Article 69 applies. The Court has a discretionary power to try such offences either with assessors, or summarily without assessors. If the Court thinks fit to direct that the trial should be conducted with assessors, it must commit the accused, in proper form, for trial before the Court itself. But if the Court decides to try the charge summarily without assessors (as it may be expected to do in the majority of cases), no commitment is necessary (Article 70).

**46. Printed Forms.**—To help and guide Deputy Commissioners in dealing with criminal charges according to the procedure outlined above, a series of printed forms has been issued for use in Court, as follows:—

- Form A.—Charge (Rule 84, Form C1).
- Form B.—First page of Minutes of Proceedings at a Summary Trial.
- Form C.—First page of Minutes of Proceedings at a Preliminary Examination.
- Form D.—Deposition at Preliminary Examination (Rule 92, Form C5).
- Form E.—Statement by Accused (Indictable Offences Act, 1848, s. 18).
- Form F.—Order for Trial before Court with Assessors (Rule 98, Form C7).
- Form G.—First page of Minutes of Proceedings at Trial with Assessors.
- Form H.—Conviction and Sentence (Rule 102, Form C9).
- Form I.—Warrant of Commitment for Custody (Rules 96 (4), 106 (4); Form C4).
- Form K.—Warrant of Imprisonment (Rule 108, Form C19).



A supply of these Forms is furnished to every Deputy Commissioner, and their use is compulsory. Other Forms needed as occasion arises are to be copied from the Order in Council, 1893, Part C of the Schedule, Criminal Forms (C).

**47. General Procedure.**—Rules 1-7, which apply to both civil and criminal proceedings under the Order, give all necessary directions as to the manner in which witnesses are to be called to Court, put on oath, examined, cross-examined and re-examined; as to the treatment of documents tendered in evidence; and as to the listing of assessors, the sealing of documents, and the maintenance of minutes and files of proceedings.

#### CIVIL JURISDICTION.

**48.** Article 99 of the Order of 1893 provides that where a civil suit relates to money, goods, or other property of a less amount or value than £300 (and does not involve directly or indirectly a question respecting any matter at issue of the amount of £300 or upwards) the Court may hear and determine the case without assessors. In all other civil cases (subject to certain provisions respecting inability to obtain assessors) the Court shall hear and determine the case with assessors.

**49.** In connection with civil proceedings, special attention is drawn to Article 34, which enables the Court to promote reconciliation by reference to arbitration. Rules 76-82 indicate the procedure to be followed in cases where an agreement for reference to arbitration, or submission to arbitration by consent, is made a rule of the Court.

**50.** Civil actions are almost unknown in the Colony. On the rare occasions when a Deputy Commissioner is obliged to hear a civil suit, it will be difficult for him to fall into error if he follows closely and intelligently the procedure set forth in Rules 1-51 of the Order of 1893.

#### PROBATE AND ADMINISTRATION.

**51. Order in Council, 1914.**—The Court is a Court of Probate under the provisions of the British Solomon Islands and Gilbert and Ellice Islands (Probate and Administration) Order in Council, 1914. This Order repeals and replaces Articles 38-46 of the Pacific Order in Council, 1893: it will be found annexed to every copy of the principal Order issued to Deputy Commissioners.

**52. *Estates of Small Value.***—Section 9, Part I, of the 1914 Order gives a Deputy Commissioner power to distribute the assets of the estate of a deceased person without probate, or letters of administration, or other formal preliminary (subject, nevertheless, to the High Commissioner's instructions, if any), where it appears to the Court that the value of the estate *does not exceed* £100.

The distribution of an estate under such circumstances is, however, an act of the Court and, as such, is a matter of due record. The Will (if any) of the deceased must be filed; an inventory of the estate must be taken by the Deputy Commissioner; and an account must be kept of the manner in which, and the persons to whom, the assets were distributed. A report and statement of the distribution, supported by copies of the Will (if any), of the inventory, and of other records, must be submitted to the Resident Commissioner.

**53. *Estates of Value Exceeding* £100.**—Where the value of a deceased estate appears to exceed £100, a formal application for probate or administration must be made. The Order gives a Deputy Commissioner the power (subject to certain limitations set forth in Rules 52–55, and 61) to grant probate or issue letters of administration, but by long-established practice this power is not used. *Probate and letters of administration issue, until further orders, only from the High Commissioner or a Judicial Commissioner.*

**54.** Every application for probate or administration made in respect of an estate of value exceeding £100 should therefore be treated by a Deputy Commissioner as a matter to be removed (under subsection 2 of Rule 55) to be dealt with by the High Commissioner or a Judicial Commissioner. In other words, the functions of the local Court is to collect, for submission to the High Commissioner all evidence, wills, inventories, attestations, oaths, bonds, affidavits, or other documents necessary for the due and expeditious grant of probate or issue of letters of administration.

**55. *Procedure in Probate.***—Probate is applied for when the deceased has left a Will in which an executor is appointed, who is living, and in the Colony, and willing and able to act. The following documents must be collected by the local Court, for submission to the High Commissioner, in connection with all applications for probate:—

*Evidence of the Testator's Death and Identity.*—The requisite form is supplied to all Deputy Commissioners. See Rule 57 as to identity.

*The Will in Original* marked by the executor and by the person before whom he is sworn (Rule 72).

*Affidavits, &c., in support of Will.*—Rules 67–73 state very clearly the defects in a Will which may render these supporting documents necessary. The forms for such documents are given in Schedule B of the Order of 1893.

*Declaration of the Personal Property of the Testator.*—(Form B 23).  
*Oath for Executor.*—(Form B 13).

**56.** *Procedure in Administration (with Will annexed).*—Administration with Will annexed is applied for when the deceased has left a Will in which no executor is appointed, or in which the executor appointed has predeceased the testator, or is not in the Colony, or refuses or is unable to act. The grant of administration, in such a case, is made to a person resident in the Colony who is entitled by law, and able, and willing, to take administration. See Rule 75 as to several next-of-kin in this connection. The documents to be collected and submitted by the Deputy Commissioner are the same as those in a case of Probate, with the following exception and additions:—

*Oath for Administrator with Will annexed.*—(Form B 14) replaces Oath for Executor.

*Renunciation of Probate.*—(Form B 25) is required in a case where an executor is named in the Will, and living in the Colony but unable or unwilling to act.

*Administration Bond with Will annexed.*—(Form B 22), together with—

*Justification of Sureties.*—(Form B 24).

*Proof that Notice of Application* by one or some next-of-kin was given to other next-of-kin (Rule 75).

**57.** When the testator has appointed no executor, or the executor appointed is dead or absent, or unwilling or unable to act, and at the same time the deceased left him surviving no next-of-kin or widow in the Colony able and willing to take administration of his estate, then the estate is an “unpresented estate” within the meaning of section 12, Part II, of the Order in Council, 1914, and as such is administered by the Resident Commissioner under section 13 (3). The function of the Deputy Commissioner in this case is to collect the documents necessary to enable the Resident Commissioner to obtain administration with Will annexed. The documents should comprise all those enumerated in paragraph 55 except the Oath for Executor, and in addition—

*Renunciation of Probate.*—(Form B 25) if there be an executor, who has signified his inability or unwillingness to act.

*Renunciation of Administration.*—(Form B 25) if a person ordinarily entitled to a grant of administration cannot or will not act.

**58. Procedure on Intestacy.**—Administration (not with Will annexed) is applied for when the deceased died intestate or the Will cannot be found. Subsection 1 of Rule 74 directs that the Court shall proceed, upon an intestacy, as far as may be, as in cases of probate. The documents to be obtained by the Deputy Commissioner are—

*Evidence of Deceased's Death and Identity.*—(See paragraph 55 above.)

*Affidavit of Search for Will.*—(Form B 30).

*Declaration of Personal Property of the Deceased.*—(Form B 23).

*Oath for Administrator (not with Will annexed).*—(Form B 15).

*Administration Bond.*—(Form B 21).

*Justification of Sureties.*—(Form B 24).

**59.** When the deceased has died intestate as to the whole or part of his estate, and has left him surviving in the Colony no person entitled by law, or willing, or able to take administration, then that part of the estate in respect of which the intestacy exists is “unrepresented estate” and is to be administered by the Resident Commissioner. In such a case the Deputy Commissioner should submit the *first three documents* enumerated in the preceding paragraph, and in addition—

*Renunciation of Administration.*—(Form B 25) if a person entitled to administration cannot or will not act.

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#### CHAPTER IV.

#### DISTRICT OFFICERS, COLONY CONSTABULARY, AND ISLAND POLICE.

**60.** Section 19 of *Ordinance No. 9 of 1916* provides that in any District where no European Constabulary Officer is present, the civil officer in charge of such District may be deemed to be in charge of the members of the local Armed Constabulary. Section 23 (2) of the Ordinance empowers a civil officer having charge of Constabulary to adjudicate (subject to the right of appeal to the Resident Commissioner) upon breaches of the Rules made for the enrolment, discipline, &c., of the Force.

**61.** *The Constabulary Rules* made under section 23 of the Ordinance with the approval of the High Commissioner were published in the *Western Pacific High Commission Gazette* of the 27th July, 1927. Certain of these Rules apply only to Ocean Island, but all that are of general application must be enforced in every District of the Colony, however small may

be the number of a local Force. A universal standard of discipline and smartness is essential to the maintenance of an Armed Constabulary.

**62. Punishment.**—Particular attention is drawn to Rule 10 (9), which defines the limits within which members of the Force may be punished for infraction of the Rules. In this connection, notice is also directed to Rule 27, which provides that all fines imposed for petty breaches of discipline shall be paid into the Treasury, for the formation of a Constabulary Reward Fund, to be used for the general benefit of all members of the Force.

**63. Records.**—The following records are to be kept in connection with with various police activities. Those marked with a single asterisk are to be kept on Ocean Island only; those marked with two asterisks, on Ocean Island and Tarawa; those having no mark against them, throughout the Colony:—

*Stock Book* of arms, equipment, furniture, and all stores used for or by Constabulary.

*Ration Book* in the form issued for general use to all officers.

*\*Charge Book*, in the form issued at Ocean Island, for recording particulars as to charges brought in the District Court.

*\*Previous Conviction Record.*—An alphabetical record abstracted from the Charge Book for easy reference.

*Information or Complaints Book.*—A record of all complaints or other reports received from the public for police action. Complaints are to be noted on left-hand page; action taken and result thereof, on right-hand page.

*Orderly Room Book*, containing minutes of evidence and proceedings upon any charge against a member of the Force heard under the Constabulary Ordinance.

*\*\*Routine Order Book*, in which orders by the officer in charge are recorded, and from which extracts are posted on a notice board (which should be set in a conspicuous place) for the guidance of all ranks.

*\*Official Diary*, which is entered up daily by the officer in charge. Outside Ocean Island, the District Officer's Station Diary may serve the purpose intended.

*\*\*Station Diary*, kept by the Senior, Non-commissioned Officer of the local force and initialled weekly by the officer in charge.

*\*Guard Room Diary and Report Book*, kept by Non-commissioned Officer in charge of Guard.

*\*Constabulary Records Book*, containing details as to age, rank, transfers, punishments, pay, kit, good conduct badges, promotions, &c., of all members of the Force during their service on any station; copied from character rolls.

*Character Rolls*, in the form issued to all districts. A Roll is to accompany every constable or non-commissioned officer on his transfer from one district to another. It is highly important that every District Officer should keep up to date the Rolls of the Constabulary in his charge, as the information contained therein is needed for the purpose of considering promotions.

**64. Leave and Passage Rules** approved by the High Commissioner for Colony Constabulary are to be found in the Resident Commissioner's Circular Districts No. 9, dated the 14th May, 1927.

**65. Rations.**—The ration scale authorised in respect of constables and non-commissioned officers is as follows:—

## PER DAY.

	Biscuits	Rice	Meat or	Fresh Fish	Sugar
	lb	lb	lb	lb	oz.
Sergeant-Major .....	1	1	$\frac{1}{2}$	$1\frac{1}{2}$	4
Sergeant .....	1	1	$\frac{1}{2}$	$1\frac{1}{2}$	4
Quartermaster-Sergeant .....	1	1	$\frac{1}{2}$	$1\frac{1}{2}$	4
Corporal .....	1	1	$\frac{1}{2}$	$1\frac{1}{2}$	4
Lance-Corporal .....	1	1	$\frac{1}{2}$	$1\frac{1}{2}$	4
Married Police .....	1	1	$\frac{1}{2}$	$1\frac{1}{2}$	4
Single Police .....	1	$\frac{1}{2}$	$\frac{1}{2}$	1	4

## PER WEEK.

	Tea	Tobacco	Soap	Kerosene	Matches	Salt
	oz.	stks.	bars.	bot.	box.	oz.
Sergeant-Major ....	4	2	$\frac{1}{2}$	1	2	4
Sergeant .....	4	2	$\frac{1}{2}$	1	2	4
Qr.-master-Sergeant	4	2	$\frac{1}{2}$	1	2	4
Corporal .....	4	2	$\frac{1}{2}$	1	2	4
Lance-Corporal ....	4	2	$\frac{1}{2}$	1	2	4
Married Police .....	4	2	$\frac{1}{2}$	1	2	4
Single Police .....	4	2	$\frac{1}{2}$	1	2	4

The estimated annual cost of rationing one man on the above scale is £27 10s. which, with proper care and supervision of issues, should not be exceeded (see Colony Estimates, "Police and Prisons"). Officers should continually bear in mind the warning as to the waste of rations conveyed in Part III of the late Resident Commissioner's "Memoranda for District Officers."

**66. Uniforms.**—The annual cost of repairing and replenishing uniforms is estimated at £2 14s. per member of the

Force (see Colony Estimates). The complete kit and equipment for non-commissioned officers or constable is as follows:—

		N.C.O.		Constable.
Tunics, Blue Serge .. ..	2	....		1
Tunics, Khaki .. ..	2	....		—
Lavalavas, Blue Serge .. ..	2	....		1
Lavalavas, Khaki .. ..	2	....		1
Shirts, Khaki .. ..	—	....		1
Buttons .. ..	22	....		16
Numerals .. ..	2	....		2
Badges, G.E.I.C. .. ..	2	....		2
Belts .. ..	2	....		1
Chevrons .. ..	As case demands.			
Batons .. ..	1	....		1
Cartridge Pouches .. ..	2	....		2
Rifle .. ..	1	....		1
Bayonet .. ..	1	....		1
Frog .. ..	1	....		1
Sling .. ..	1	....		1
Pull-through .. ..	1	....		1

**67. Relations of District Officers and Constabulary Officers.—**

At a station where there is a European Constabulary Officer the District Officer has nothing to do with the Colony police except to instruct them to perform any duty, provided it is of a kind proper to the police, which he thinks should be done for the good of the District. He has nothing to do with recruiting, internal discipline or prosecuting. He is (as a Deputy Commissioner) simply a judge, whose duty it is to consider the matter put before him by the police; but if he considers that matters which should be put before him are being overlooked, then it is his duty to instruct the Constabulary Officer accordingly. As a matter of convenience, the District Officer is to be consulted by the Officer in Charge of Constabulary before any police are removed from a District. The District Officer's convenience as to retaining particular policemen in his District should, as far as possible, be met.

**68. Island Police.—**The Native Village Police are established under the Native Constitution (Ordinance No. 2 of 1917, Schedule, Part I, section 6) and are everywhere controlled by the District Officer.

*The Pay* of the village police on the various islands is detailed in Appendix VII of the Colony Estimates.

*The Uniforms* of the Force are fully dealt with in the Resident Commissioner's individual letters to District Officers dated the 4th June, 1927.

CHAPTER V.

DISTRICT OFFICERS AND CLERICAL DUTIES.

**69. Handing-over Certificate.**—Whenever an officer assumes charge of a District, whether temporarily or permanently, he will render a certificate in the following form:—

.....District, .....Island  
 ....., 19.....

I certify that with the exceptions noted below, all Government books were received by me in good order, and posted to date, and that the office files are in good order:—

*Exceptions.*

*Explanations of officer handing-over.*

Signed.....

Signed.....

The handing-over certificate will be separate and distinct from those to be executed in connection with accounts, which are described in paragraphs 121 and 122. A copy of every such certificate will be forwarded to the Resident Commissioner.

**70. Handing-over Report.**—A handing-over report will be furnished by an officer relinquishing charge of a District to his successor, and will contain the following information:—

(a) A confidential note on Native Magistrates, Chief Kaubure, Interpreters, and other members of the native staff; and their respective capabilities and reliability.

(b) A note on the condition of all buildings at District Headquarters, and information on the subject of all public works in progress or projected.

(c) A note on the number and condition of all Government boats.

(d) A note on any firms or traders operating in the district.

(e) Complaints, if any, made by Europeans or Asiatics against any member of the Native Government or High Chiefs.

(f) Number of natives or Asiatics in the employ of local firms or traders, together with remarks as to supply and demand.

(g) Rates of wages current in the district.

(h) Statement showing the progress made in the collection of copra tax, with balance due at the date of handing-over.

(i) A summary of any native schools in the district, missionary or otherwise; remarks as to school attendance.

(j) Suggestions as to improvement of trade.

*See also  
 C.C. 34/12 No. 2  
 of 1931.*

*122-c-d-123*



A copy of every handing-over report is to be forwarded to the Resident Commissioner. (See the late Mr. H. R. McClure's "Memoranda for District Officers" attached to the Resident Commissioner's letters to District Officers dated the 19th April, 1928.)

**71. Office Records.**—The following records, apart from those mentioned elsewhere in connection with Gaols, Finance, &c., must be maintained in the Headquarter's Office of a District Officer, and will be inspected by the Resident Commissioner:—

*Official Correspondence* arranged in subject files and *not* in sequence of number on mechanical files.

*Registers of Inward and Outward Correspondence*, in which are entered the following details concerning letters or telegrams received or sent—

- Serial number;
- Date of writing;
- Date of receipt or despatch;
- Subject matter in brief;
- Reference to subject file in which each letter or a copy thereof is filed.

Letters should be entered under separate serial heads, according to the style of the person to whom they are addressed, or from whom they are received, thus: "Letters to (or from) R.C.," "Messrs. B.P. & Co.," "Other Departments," "Missions," &c.

*Headquarters Diary*, in which are entered the salient details of each day's work; notes of working arrangements with other departments; conversations with traders, missionaries, &c., &c. A District Officer should realise that a well kept Diary can be of incalculable use as an aid to memory on occasion.

*Precedent Book*, in which are entered from time to time all instructions, whether verbal or otherwise, given by the Resident Commissioner for the guidance of officers in their official work. Records of verbal instructions should be presented as soon as possible to the Resident Commissioner for initialling, and copies of such records forwarded to Headquarters.

*"Matters for Action" Book.*—This book contains the District Officer's notes of instructions received, for action which cannot be taken immediately. It should occupy a prominent position on every District Officer's desk. It is the only possible means of ensuring that all instructions received will be remembered and fulfilled while an officer is on tour.

*District Record Book.*—A full description of the Record Book appears on pages 5 and 6 of the memoranda for District Officers, distributed under cover of the Resident Commissioner's letters of the 19th April, 1928.

*Regulations, Ordinances and Proclamations.*—Two copies of each of these documents are supplied, as they appear, to every District Officer. One copy should be filed for record, and one bound up

between covers for daily use. Each enactment must be carefully read as soon as received, and every repeal or amendment of earlier legislation *must be noted on the face of the enactment repealed or amended.*

*Gazettes.*—These frequently contain Rules of Procedure made under one Ordinance or another, which are not published separately. The Gazettes should be treated in the same manner as the Ordinances.

72. The records to be kept by the District Officer as a Sub-Accountant are enumerated in paragraph 92. See also the following: Gaol Records, paragraph 26; Police Records, paragraph 63.

73. *Returns.*—Regularity in the submission of all periodical returns to headquarters is vital. These returns summarise statistically the life and condition of the Colony; the figures which they contain are essential for the preparation of the Colonial Annual Report, and for the information of the High Commissioner and Secretary of State on special subjects: headquarters cannot proceed without them. It is the District Officer's duty to submit with regularity the following returns:—

#### ANNUALLY.

(i) *Capital Sentences.*—(Vide District Circular No. 10 of 30th March, 1925.)

(ii) *Contents of Government Buildings for Insurance.*—(Vide Departments Circular No. 2 of 31st March, 1925, and No. 1 of 28th February, 1928.)

(iii) *Corporal Punishments.*—(Vide District Circular No. 10 of 30th March, 1925.)

(iv) *District Reports.*—(Vide District Circular No. 1 of 24th January, 1923.)

(v) *Imports and Exports of Dangerous Drugs.*—(Vide District Circular No. 23 of 6th September, 1927.)

(vi) *Prisoners.*—(Vide District Circular No. 22 of the 18th August, 1927.)

(vii) *Tax Copra—Allocations and Weights.*—(Vide District Circular No. 8 of 28th April, 1927.)

(viii) *Wireless Licences Renewed.*—(Vide District Circular No. 9 of 31st August, 1928.)

#### SEMI-ANNUALLY.

(ix) *Imports and Exports.*—(Vide District Circular No. 14 of 9th July, 1927.)

(x) *Population and Vital Statistics.*—Births, Marriages and Deaths—(Vide District Circular No. 18 of 18th July, 1927.)

(xi) *Review of Divorces.*—(Vide District Circular No. 26 of 10th September, 1927, and section 3 (2) of Ordinance No. 3 of 1928.)

## QUARTERLY.

(xii) *Progress of Public Works*.—(Vide District Circular No. 10 of 30th March, 1925.)

(xiii) *Shipping*.—(Vide District Circular No. 10 of 30th March, 1925.)

## MONTHLY.

(xiv) *Police Nominal Roll*.—(Vide District Circular No. 6 of 9th April, 1926.)

(xv) *Rainfall*.—(Vide individual letters to District Officers dated 14th July, 1927.)

(xvi) *Rations*.—(Vide District Circular No. 10 of 30th March, 1925, and Department Circular No. 8 of 16th October, 1922.)

(xvii) *Travelling Diary*.—(Vide District Circular No. 3 of 10th January, 1925, and No. 8 of 14th October, 1922.)

*This list should be typed, and hung on a board on the office wall.* When there are no statistics to report, a Nil Return should in all cases be rendered.

**74. Annual Reports.**—Printed Forms for Annual Reports are issued to all District Officers, but these indicate only the minimum of statistical information required from each District at the end of a year. General descriptive matter must also be supplied. A scheme of the heads under which the descriptive part of an Annual Report should be written appears in section 6 of the "Memoranda for District Officers," distributed under cover of the Resident Commissioner's letters to District Officers dated the 19th April, 1928. Every District Officer is now expected to submit reports on the lines of that scheme. Reports are to be submitted in quadruplicate.

**75. The Importance of Written Work.**—The keystone of enduring organisation is an efficient system of records. No administrative field-work, however earnest, can be lasting unless it be accompanied by careful "paper work." A District Officer's knowledge is won, his every effort spent, in vain—and both will die forgotten—if he fail to render an account of them in writing, for the information of his chiefs and the benefit of his successors. The written word is vital to the ultimate success of both the individual and his work. That is the whole case for the preferment of officers who are "good on paper" over the heads of those who are not. The preference is just. Literary excellence is not demanded, only clarity of expression—and clarity is not a gift, but an achievement, that is to say, it is within the reach of every normal intelligence, but can only be won by work. Every clearly written despatch is, first and foremost, infallible evidence of

an officer's application; every garbled, or incomplete, or missing despatch is evidence of slackness and, very often, lack of character as well. That is the reason why the authorities hold in such high esteem the quality of "being good on paper."

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CHAPTER VI.

DISTRICT OFFICERS AND THE COLONY  
ORDINANCES.

**76.** The importance of being familiar with the Regulations and Ordinances of the Colony has been stressed elsewhere. As a Deputy Commissioner an officer is obliged to study the Colonial laws from a judicial point of view; as a District Officer he must regard their administrative aspects. Individual Ordinances relating to certain special functions of a District Officer are examined more or less fully in the course of these notes; others which deserve especial attention are, in order of enactment, as follows:—

*No. 3 of 1893.*—Supply of Arms and Explosives to Natives.

*No. 5 of 1909.*—Distillation Prohibition.

*No. 6 of 1909.*—Quarantine; amended by No. 3 of 1913, 7 of 1916, and 6 of 1917.

*No. 1 of 1915.*—Native Labour. A supremely important enactment. In connection with this Regulation there are on record in every District Officer's office the Resident Commissioner's instructions concerning: (a) the limitations of the numbers of males to be recruited from any given island; (b) the proportion to be observed between the numbers of married and single recruits; (c) the children of indentured labourers; and so on. These instructions are to be carefully studied.

*No. 8 of 1916.*—Intoxicating Liquor (Supply of. to Natives)

*No. 7 of 1917 and No. 12 of 1917.*—Public Holidays.

*No. 9 of 1917.*—Cinematograph.

*No. 15 of 1917.*—Licences; as amended by No. 4 of 1920, No. 6 of 1926, and No. 7 of 1927.

*No. 16 of 1917.*—Sale and Lease of Native Lands; as amended by No. 1 of 1919.

*No. 17 of 1917.*—Part III, Native Passenger Traffic; and Part VII, Capitation Tax, as amended by No. 5 of 1920 and No. 1 of 1925.

No. 3 of 1919.—Importation of Dogs.

No. 4 of 1921.—Native Status.

No. 1 of 1923.—Native Taxation (see especially the Schedule).

No. 7 of 1924.—Death and Fire Inquiries.

No. 1 of 1925.—Definition of Native (particularly important in connection with No. 17 of 1917, Capitation Tax).

No. 8 of 1926.—Public Health.

No. 1 of 1927.—Explosives.

No. 4 of 1927.—Lepers.

No. 5 of 1927.—Lunatic Asylum.

See the remarks as to the correction of amended Ordinances, &c., in paragraph 71, under the subhead "Ordinances and Proclamations."

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## CHAPTER VII.

### DISTRICT OFFICERS AND NATIVE LANDS.

**77. Current Business.**—The Native Courts transact current land business between natives. No land transactions which have not been effected before the Native Courts are valid. The current business of the Courts is of two kinds:—

- (a) the partition of deceased estates;
- (b) the conveyance of land under customary native titles.

**78. Deceased Estates.**—The partition of the estate of a native is made by the Court within three months of his or her decease, provided that *all interested parties are present*. If any dispute or doubt as to the lands the subject of partition should arise, the estate should be provisionally left in the common possession of the next-of-kin (under the native title "te i-buobuoki,") and the Lands Commissioner informed that the matter is awaiting his decision.

**79. Conveyances.**—The conveyances of land under customary native titles must be made in *the presence and with the consent of all parties interested* in the land to be conveyed. In any case of dispute or doubt, the matter must be referred to the Lands Commissioner. The recognised customary titles by which lands change hands in the Gilbert and Ellice Islands are as follows:—

- (a) *Te toba*: the gift made by an adoptor to the person adopted. This may be either *te aba-n-tibu*—given to one adopted as a grandchild—or *te aba-n-nati*—given to one adopted as a son or daughter.

A gift under this title is subject to a reversion to the eldest descendant in the male line of the giver, should the line of the person adopted become extinct. The recipient of such a gift can therefore never alienate the land received.

(b) *Te ba-n-uri* : a gift from adopted to adoptor. Always in fee simple.

(c) *Te kua-kua* : a gift in payment for nursing during sickness. Before such a gift is permitted, it is necessary to prove that the next-of-kin of the sick person deliberately refused to care for him during his sickness. No conveyance under this title should be allowed in the absence of the Lands Commissioner.

(d) *Te kao-ni-kibakiba* : a gift from a man to his wife on marriage; and *te bururu-n-raka-raka* : a gift from a woman to her husband on marriage. Both in fee simple. Usual only in the Northern Gilberts, and not to be permitted in the absence of the Lands Commissioner.

**80. Procedure.**—No conveyance is valid unless it be duly registered in the Lands Register, signed by the alienator, Native Magistrate and Chief Kaubure, and countersigned by the District Officer. In the case of an estate divided after death, the signature of the District Officer shall also be necessary in the place of the decedent's.

**81. Claims and Disputes.**—All claims to land, disputes as to land, or difficulties of any sort connected with interests in real estate are to be referred to the Lands Commissioner. No District Officer has power to adjudicate upon these matters. On receiving notice of a claim, a District Officer will instruct the Native Magistrate: either (a) to protect in possession of the land the person in possession up to the date of claim; or (b) in a case of disputed succession, to make the provisional arrangement of "i-buobuoki" mentioned in paragraph 78 above. The District Officer will then report to the Lands Commissioner.

**82. Correspondence.**—The Resident Commissioner is also Lands Commissioner, but the combination of the two functions is not necessarily permanent. Correspondence with the Lands Commissioner should therefore be kept distinct from that addressed, in the usual course of business, to the Resident Commissioner, and should bear separate serial numbers.

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## CHAPTER VIII.

## DISTRICT OFFICERS ON TOUR.

**83. General.**—With the Colony vessel in commission, a District Officer will be expected to make four complete tours of his District each year. On the arrival of the Colony vessel at his Headquarter's Station, a District Officer will inform the Resident Commissioner by telegram of—

- (a) the date and hour of her arrival;
- (b) either the itinerary of the tour which he proposes to make, or the circumstances, if any, which prevent him from undertaking a tour.

On the average, a District Officer should spend not less than six months of the year in residence upon the outlying islands of his District.

**84. Duties on Tour.**—Each tour has its special contingencies, which cannot be tabulated in advance; but it is possible to define the duties which (whatever else may arise) should unflinchingly be performed at every island visited:—

(i) *Review of Sentences imposed by Native Court.*—This is of paramount importance; it includes the scrutiny of Court records, and the inspection of prisons and prisoners described in paragraphs 14-19.

(ii) *Audit of Native Government Accounts.*—Including the collection of Colony revenue and the replenishment of the Native Government Imprest, as detailed in paragraphs 127-130. This is of next importance.

(iii) *Issue of Licences to traders, owners of firearms, &c. Payments of deceased labourers' balances to next of kin.* Other financial transactions with individuals.

(iv) "*Matters for Action*" Book.—Special action on instructions noted in book (see paragraph 71).

(v) *Uniforms* of Native Government officials and Island Police. Supply as directed in Resident Commissioner's letter to District Officers, dated 4th June, 1927.

(vi) *Buoys, Beacons, Offices, &c.*—Directions as to painting and and repair, when needed.

(vii) *Inquiries, Instructions and Disciplinary Action*, where necessary, on the following matters of permanent importance:—

- (a) *Education.*—Attendance at village schools. Responsibilities of Kaubure and parents (see Native Constitution, section 13, and Island Regulation No. 36).

- (b) *Medical*.—Village hygiene; covering of wells; anti-mosquito and anti-fly precautions; spitting; passing the pipe; clothes of natives; use of soap (see various Island Regulations).
- (c) *Communal Works*.—Scope; progress; co-operation with medical aims; prevention of abuse; limitation to legitimate objects (see Island Regulation No. 8, and Resident Commissioner's letter to District Officers dated the 1st December, 1926).
- (d) *Planting of Coconuts*.—Reclamation of waste lands; modern methods of planting; days set apart for cultivation (see Constitution, section 12, and Island Regulation No. 11).
- (e) *Native Copra Tax*.—Progress, state of crops; rainfall; capacity to produce full tonnage (see Schedule, Ordinance No. 1 of 1923).
- (f) *Native Dancing*.—Prevention of abuse; non-attendance of children; lewd songs and gestures; forbidden games, &c., slack supervision by native officials (see Island Regulation No. 12 and "Memoranda for District Officers" by the late Resident Commissioner).
- (g) *Missions, Traders*.—Relations with natives; adjustment of difficulties; encouragement of co-operation and friendly feeling.

**85. Travelling Diary.**—A daily journal of every tour undertaken is to be kept by the District Officer, and a copy thereof submitted to the Resident Commissioner. The entries made in the diary should show that all the duties enumerated in the preceding paragraph have been attended to on each island visited. The dates and hours of arrival and departure recorded will be examined by the Treasury in connection with claims for Subsistence Allowance.

**86. Subsistence Allowance.**—The Rules concerning Subsistence Allowance authorised by the Secretary of State were published in the *Western Pacific High Commission Gazette* No. 11 of the 30th May, 1928.

**87. Travelling Requisites.**—The following list of materials always needed by a District Officer on tour may possibly help officers new to their duties:—

*Cash*; in box with float and line attached, as described in Resident Commissioner's Circular to District Officers No. 16 of the 16th July, 1927.

*Travelling Cash Book.*

*Travelling Diary.*

"*Matters for Action*" *Book.*

*Travelling Note Book.*

*Vouchers*; both Colonial and Native Government forms: the latter for supply to Island Scribes as needed.



*Forms of the Returns* required from Native Scribes under section 2 (3) of the Constitution. For supply as needed.

*Warrants of Imprisonment*; Native Court forms for local supply.

*Native Laws and Island Regulations.*

*Colonial Ordinances and Proclamations*; complete set, for reference.

*Pacific Orders in Council and Forms*; complete set.

*Stone's Justices' Manual.*

*Stationery, Carbon Paper, Writing Materials.*

*A copy of this book.*

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CHAPTER IX.

HINTS TO SUB-ACCOUNTANTS.

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PART I.

ORDINANCES, &c.; AND BOOKS OF ACCOUNT  
AND RECORD.

**88.** A District Officer upon appointment to a District becomes *ex officio*, a Treasury Sub-Accountant, a Sub-Collector of Customs, Licensing Officer and Postmaster. The principal Ordinances, Proclamations and King's Regulations governing the Revenue of the Colony and the incidence of taxation generally are set forth hereunder:—

	Pacific Order in Council, 1893.	
	King's Regulation, No. 2, 1912—Customs.	
Proclamation,	No. 7, 1923	Do.
Do.	No. 9, 1923	Do.
Do.	No. 3, 1924	Do.
Do.	No. 5, 1925	Do.
Do.	No. 18, 1927	Do.
Ordinance,	No. 15, 1917—Licences, &c.	
Do.	No. 4, 1920	Do.
Do.	No. 5, 1926	Do.
Proclamation,	No. 3, 1908—Registration.	
Ordinance,	No. 17, 1917—Capitation Tax.	
Do.	No. 5, 1920	Do.
Do.	No. 4, 1924	{ Commutation of
Proclamation,	No. 6, 1924	{ Taxation at
Do.	No. 8, 1927	{ Fanning Island
King's Regulation, No. 5, 1913—Shipping Fees.		

89. All the foregoing Ordinances, &c., together with all financial circulars which are issued from time to time for the guidance of Sub-Accountants should be studied carefully by all officers concerned.

90. *Circulars.*—The attention of Sub-Accountants is invited especially to the following circulars on financial matters:—

- Circular (Departments) No. 1, 1922—Treasury Control.  
 (Districts) No. 4, 1922—Removal of Books of Account.  
 (Departments) No. 11, 1923—Travelling disbursements  
 (Districts) No. 7, 1923—Cash in transit, reporting  
 ( Do. ) No. 12, 1923—Copra (Tax).  
 ( Do. ) No. 2, 1926—Drafts and surplus balances.  
 ( Do. ) No. 5, 1927—Ship's Stores.  
 ( Do. ) No. 7, 1927—Imprests to Native Governments.  
 ( Do. ) No. 14, 1927—Return of Imports, &c.  
 ( Do. ) No. 16, 1927—Care of Cash in Transit.  
 ( Do. ) No. 19, 1927—Carriage of Passengers by London Missionary Society's Vessel.  
 (Departments) No. 2, 1926—Requisitions and Indents.  
 ( Do. ) No. 8, 1926—Surcharging of officers in respect of excess expenditure on votes.

These circulars are all self-explanatory and need no further enlarging upon here. In many cases they are Colonial Office Regulations amplified to meet local requirements.

91. *Colonial Office Regulations.*—It is the duty of all Sub-Accountants to make themselves thoroughly conversant with all Colonial Office Regulations dealing with Finance. Attention is invited to Chapter V of Colonial Office Regulations, with particular reference to Nos. 204, 206, 207–209, 242–264, 266–268, 270–280, 287, 288, 302, 307, 314, 317–319, 354 and 360. In addition to these regulations Sub-Accountants should familiarise themselves with such regulations as deal with the framing of the Colony Estimates.

When applicable throughout these regulations, the word Sub-Accountant may be read for the word Treasurer.

92. *Books of Account and Record.*—The following books of account and record are required to be kept by all Sub-Accountants:—

- (a) Cash Book.
- (b) Stock Book of Non-Expendable Stores.
- (c) Ration Book.
- (d) Furniture Book.
- (e) Licence and Counterfoil Receipt Book Register.
- (f) Licence Register (for Licences Issued).
- (g) Capitation Tax Register.
- (h) Stamp Book.
- (i) Departmental Vote Book.

93. *Form of Books and Registers.*—Of the above-mentioned books, (a) to (c) are in the prescribed form, and (d) to (i) should be in the forms set forth as follows:—

(a) *Furniture Book.*—From this book should be compiled the inventories of all Government furniture issued to officers. Particular care should be taken by the Sub-Accountant to see that the list of furniture authorised by the Secretary of State is in no case exceeded. Boards of Survey should be held regularly, at least once annually, on all Government furniture, and no replacements should be effected until sanction for such replacements has been received from Headquarters. It should be noted that expenditure incurred in respect of repairs to furniture should form a charge against the vote for Upkeep of Station. Replacements only, that is to say, new furniture purchased to replace articles condemned by a Board of Survey, should be charged to the provision for Furniture for Offices and Quarters.

Station..... House No..... Occupied by.....

Article.	Stocktaking as at.....	Written off by Board of Survey.	Additions (Date.....).	Total (Date.....).
Chairs .....	7	2	2	7
Beds .....	2	—	—	2
Tables .....	3	1	1	3

(b) *Register of Receipt and Licence Books.*—Each folio of this register should bear a heading showing the description of the books registered on that folio and should be ruled as set out below. A separate folio should be utilised for receipt books and for each of the various Licences issued in the Colony.

(Description) Licences (or Receipt Books).

Received from Treasury.	Date of receipt.	Numbers.	Issued to.....	Date of Issue.	Date of Completion.
3	1/7/28	1- 50 51-100 101-150	Sub-Accountant " "	7/7/28 2/9/28 4/1/29	2/9/28 3/1/29

(c) *Licences Register*.—This register is quite distinct from the previous register and should be ruled as shown hereunder.

(Description of Licence.)

To whom Issued.	Period covered by Licence.	No. of Licence.	Date Paid.	Period covered by Licence.	No. of Licence.	Date Paid.
J. Roberts.	1928	131	3/7/28	1929	290	3/1/29

Continued :—

Period covered by Licence.	No. of Licence.	Date Paid.	Remarks.
1930	360	2/1/30	

Extra columns should be provided when necessary, as in Ship Licences—the name of the vessel, and in Store Licences, the locality of the store, &c., &c. For purposes of comparison the ruling should cover as many years as practicable. The reason for non-renewal in any year should be noted in the “Remarks” column.

(d) Although Dog and Bicycle Licences are issued only by the various Native Governments, the Licence Books are issued from Headquarters to the Sub-Accountants, who, in turn, issue them to the Native Governments. It has been observed that Native Scribes are sometimes averse to requesting licence fees from Europeans, but it is the duty of a Sub-Accountant to see that no loss of Revenue is occasioned to Government thereby.

(e) *Capitation Tax Register*.—The following ruling should be used, and a new Register will be necessary at the beginning of each calendar year.

(1) Name.	(2) Date of.	(3) Date due.	(4) Date of Payment.	(5) Receipt No.
M. Fay .....	1/2/28	1/4/28	—	—
J. Hart .....	1/2/28	1/4/28	—	—

Continued :—

(6) Date of leaving Colony.	(7) Date of return.	(8) Date of refund.
8/5/28 2/7/28	— —	8/5/28 —

The “date of payment” and “Receipt No.” should be filled in as the taxes are paid.

(f) *Stamp Book*.—This book should be ruled in the same form as a cash book, showing on the debit side the value of the stamps received from Headquarters or elsewhere, and on the credit side the value of all sales during the month. The Stamp Account should be balanced monthly and the total sales during the month should be credited—as one entry—through the Sub-Accountant's district cash book to the appropriate Head and subhead of Revenue. A Revenue receipt should be issued and the number thereof quoted in the Stamp book. The following form of book is sufficient for local purposes:—

*Dr.*

Date.	Receipts.	No. of Headquarter's requisition.	£ s. d.
1/7/28	To Balance .....	B/forward ....	70 0 0
11/7/28	„ Stamps from Headquarters .....	14	40 0 0
30/7/28	„ Stamps taken over from Native Govt.	—	5 11 6
			£115 11 6

And on the credit side:—

*Cr.*

Date, 1928.	Sales.	Revenue Receipt.	£ s. d.	£ s. d.
3/7/28	By Sales .....	—	10 15 4	
9/7/28	„ „ .....	—	11 2 6	
	Total Sales.....	10987	21 17 10	21 17 10
	By Balance .....	—		93 13 8
				£115 11 6

As Postmaster, the Sub-Accountant will keep a record of the denominations of the stamps held by him.

(g) *Departmental Vote Book*.—All Sub-Accountants should regard their vote books as being second in importance only to the cash book. The latter book shows the amount expended on a service but the vote book shows the amount available for such service and it is only by careful reference to this book that the danger of an over-spent vote can be avoided. It is of the utmost importance that all expenditure upon any vote operated upon by Sub-Accountants should be entered as it is incurred. When, for instance, materials are ordered from overseas the estimated amount of the landed cost should be entered in pencil, pending the arrival of the final figures, and care should be exercised to allow an ample margin of safety. In the event of any payments being made at Headquarters in respect of a vote nominally under the control of a Sub-Accountant, the Treasury will advise such expenditure to the Sub-Accountant concerned. The importance of a vote book is never greater than when one Sub-Accountant hands over to another, and both officers should be careful to

observe that all expenditure is entered up to the date of the handing-over. If claims have not been submitted in respect of any service a note should be inserted in the vote book to that effect and both officers should initial the same. Should excess expenditure be incurred owing to the failure of the Sub-Accountant handing-over to enter all expenditure incurred up to the date of handing-over, that officer will be held personally and pecuniarily responsible for such excess. The vote book should be in the following form, a separate folio being given to each subhead under the control of the Sub-Accountant:—

Date.	Description of Payment.	Voucher No.	Amount.	Total for month.
1/7/28	Timber, Nails, &c. ....	2	£ s. d. 4 2 6	£ s. d.
3/7/28	Freight on above .....	11	0 12 6	
9/7/28	Galvanised Iron, &c. ....	47	9 18 7	
				£14 13 7

## PART II.

### DUTIES OF A SUB-ACCOUNTANT AND GENERAL INSTRUCTIONS REGARDING GOVERNMENTAL ACCOUNTING.

**94.** A Sub-Accountant is the direct representative in his own District of the Treasurer and, as such, he is responsible for the due observance of all financial regulations governing the collection of Revenue and the disbursement of Government funds.

**95.** *Accounts, General.*—Cash accounts should be kept in the prescribed form of cash book and each entry therein should be supported, in the case of Revenue, by Revenue Receipt and/or Licence Numbers, and by Treasury Form "A," which should show full details of the transaction.

**96.** All disbursements should be supported by the regulation vouchers, Treasury Form "F" being used for salary payments, Treasury Form "G" for payments in respect of Other Charges, and Treasury Form "H" for payment of pensions.

**97.** As details of services in respect of which expenditure is incurred are not always within the knowledge of the Treasury, it is of the greatest importance that full particulars be stated

on the vouchers as, in the event of reallocation at Headquarters, the Sub-Accountant renders himself liable to surcharge should a vote become overdrawn by such reallocation.

**98.** Heads and subheads of Revenue and Expenditure to which an item is to be allocated must appear in the cash book in all instances, and all vouchers, both Revenue and Expenditure, must be numbered consecutively as from the 1st July in each financial year. The number of the voucher must also be quoted in the cash book.

**99.** Although the officer certifying a voucher is responsible, generally speaking, for its allocation and arithmetical accuracy, the signature of a Head of Department or the certifying officer, as the case may be, must not necessarily be taken as proof that the claim is correct in every particular. It is the duty of a Sub-Accountant, as the Treasurer's representative, to satisfy himself by a careful scrutiny of all claims submitted to him for payment that there is provision in the Estimates for the service claimed for and the allocation and arithmetical computations are correct. The efficiency of a Sub-Accountant is judged by the accuracy of *all* items appearing in his financial return, and not only by those transactions which are certified by him.

**100.** *Deductions from Salaries.*—Deductions from salaries are made usually in respect of contributions to the Widows and Orphans Pension Fund, Family Remittances, and instalments in repayment of Advances granted by Government. In such cases, the full amount of the salary must be debited to the appropriate vote, and the amount deducted should be brought to account on the receipt side of the cash book. The number of the expenditure voucher should be quoted in the Revenue Receipt column and the word "Deduction" or an abbreviation thereof stated in the voucher column. Treasury Form "A" is not required in support of amounts brought to account as deductions, but such deductions must be shown clearly on the expenditure voucher.

**101.** When dealing with refunds to Government officers of amounts expended by them on Government service in the execution of their duty, such claims for refund must be supported by receipted sub-vouchers. If such receipts are not possible to obtain, the claim must be supported by a sworn declaration by the officer claiming the refund.

**102.** *Subsistence Allowance.*—Claims in respect of Subsistence Allowance must in all cases be submitted to the Resident

Commissioner for approval before payment is effected. This point is dealt with more fully at paragraphs 85-6.

**103.** It will be observed by a perusal of the Colony Estimates that certain votes are allocated specifically for services in certain districts and are controlled, (subject to Treasury supervision) by the Sub-Accountant in charge of the district to which the appropriation is allocated. In the case of votes for services general throughout the Colony, such as Furniture for Offices and Quarters, Colony Police Clothing, and others of a similar nature, no expenditure may be incurred by a Sub-Accountant without previous reference to, and sanction from, Headquarters. Failure to observe this instruction may result in an overspent vote with a consequent possibility of surcharge to the officer responsible for the excess.

**104.** Where necessary, as in the case of the appropriations for the celebration of His Majesty's Birthday, and Presents to Native Chiefs, such amount of the total provision as may be deemed adequate by the Resident Commissioner for the requirements of the various districts will be allocated thereto and the Sub-Accountants informed accordingly.

**105.** *Passages, Government Paid.*—Passages for Police, Prisoners, Hospital Orderlies and Dressers, Hospital Patients, Servants and Interpreters are to be issued in every instance from the prescribed book of passage orders. Upon each order so issued must be quoted the head and subhead of Estimates to which the cost of the passage is to be allocated. Sub-Accountants will not issue passage orders to natives travelling at other than Government expense. Before granting any passage orders the Sub-Accountant must assure himself that the provisions of section 12 (Part III) of Ordinance No. 17 of 1917 are being observed.

**106.** *Non-Expendable Stores.*—No claim in respect of the purchase of non-expendable stores should be paid until such stores have been entered in the Stock Book. A certificate to the effect that the stores have been taken on charge—i.e., entered in the Stock Book—should be endorsed upon the voucher before the claim is passed for payment.

**107.** *Surplus Cash and/or Shortages.*—When, upon balancing his cash, a Sub-Accountant discovers that he has a balance in excess of that which is shown in his cash book he should re-check his cash book entries by the Revenue and Expenditure vouchers, and if his surplus still exists it should be paid into Miscellaneous Revenue; Revenue vouchers in the usual



form being prepared in support of the entry. On no account is the surplus to be set aside to cover a possible future deficit.

**108.** In the event of a deficit being discovered, such a shortage must be made good by the Sub-Accountant from his own funds. A voucher for this transaction is not necessary, but a note may be made on the monthly cash statement detailing the circumstances.

**109.** *Loss of Public Funds.*—Losses of Public Moneys should be reported immediately to headquarters and full details should be given as to the discovery of such losses. The amount missing should be allocated in the first instance, to Suspense Account, Sundries, pending a decision by the Secretary of State as to the action ultimately to be taken. Minor shortages in cash should not, of course, be treated as coming within this category.

**110.** *Queries.*—Colonial Office Regulation No. 209 should be read to include the words “and/or Treasurer” after the word “auditor” in the third line thereof. As interinsular communication within this Colony is extremely irregular, Sub-Accountants will appreciate the great importance of submitting promptly full explanations in reply to all queries that may be raised in connection with their financial returns. Copies of all queries, together with the replies thereto and a note of the action taken thereon, should be filed by all Sub-Accountants for their future guidance and for the guidance of their successors.

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### PART III.

#### SUBSIDIARY ACCOUNTS AND THEIR TREATMENT, AND MONTHLY AND QUARTERLY FINANCIAL RETURNS.

**111.** Sub-Accountants in this Colony are authorised generally to receive and/or disburse moneys in respect of subsidiary or “below-the-line” accounts. These accounts are divided into five main heads, viz.:—Deposits, Suspense,

Advances, Remittances between Chests and Imprests and the two first-named are subdivided again as set forth below:—

(a) DEPOSITS.

- i. Trust Account.
- ii. Returned Labourers' Wages Account.
- iii. Seamen's Wages Account.
- iv. Money Orders Account.
- v. Estates Trust Account.
- vi. Widows and Orphans Pension Fund.
- vii. Family Remittances.
- viii. Prisoners' Cash Account.
- ix. Deceased Natives' Estates.
- x. Sundries.

(b) SUSPENSE.

- i. Overpayments Recovered Account.
- ii. Revenue Refunded Account.
- iii. Sundries.

112. There are, of course, several other subdivisions, but as they are not operated upon by Sub-Accountants they have not been included herein. A brief description of all the above-mentioned subsidiary accounts is appended hereto.

DEPOSITS.

113.—(1) *Trust Account*.—Transactions made under this head represent deposits made by natives for safe keeping by Government. No interest is payable thereon and the depositor is at liberty to withdraw such cash as he may have deposited at will. A pass-book must be issued by the Sub-Accountant when the first deposit is made and in no circumstances should money be received or disbursed subsequently unless the pass-book is produced for inspection and the necessary entries. As a native may withdraw his savings from any Sub-Accountant, the necessity for the production of the pass-book is obvious.

(2) *Returned Labourers' Wages Account*.—These transactions usually originate at Ocean and Fanning Islands, and are in respect of wages due to a labourer who is returned to his island before the expiration of his contract. When it is not possible or politic to make these payments at Headquarters, the Treasury will advise the Sub-Accountant in charge of the district to which the returning labourer belongs and request him to make the payment. Such payments should not be made unless advice of same has been received from the Treasury.

(3) *Money Orders Account.*—Money Order transactions are more fully described under paragraphs 140–141 of these Hints. They should appear in the Sub-Accountant's cash book as one entry at the end of each month; either as a receipt in the case of Money Orders issued or as a disbursement in respect of Money Orders paid by the Sub-Accountant in his capacity of Postmaster. The commission on Money Orders issued should appear in the cash book as a credit to the appropriate head and subhead of Revenue.

(4) *Widows and Orphans Pension Fund and Family Remittances.*—Contributions to the Widows and Orphans Pension Fund and receipts in respect of Family Remittances should, in all cases, be treated as deductions from salary. These transactions are dealt with in greater detail at paragraph 100, Part II, *Deductions from Salaries.*

(5) *Deceased Natives' Estates.*—Transactions under this head are, in almost every instance, in respect of wages due to a labourer (native) whose death occurs on Ocean Island or at an island other than his own island, and whose next-of-kin is domiciled elsewhere in the Colony. Sub-Accountants are advised by the Treasury when such payments are to be made, or, in certain circumstances, amounts available for payment may be advised by one Sub-Accountant to another.

(6) *Seamen's Wages.*—Wages received on behalf of a deceased seaman or a seaman who has been admitted to hospital should always be supported by a printed wages slip submitted by the master of the vessel from which the seaman has been released. In cases where a seaman (native) applies for wages in a district other than that in which the wages due to him were received by the Sub-Accountant, such wages should not be paid unless the receipt of same has been advised to the Sub-Accountant to whom application is made.

(7) *Prisoners' Cash Account.*—By the Rules made under Ordinance No. IV of 1916 all prohibited articles, including cash, must be taken from a prisoner upon his admission to any prison within the Colony. Such cash should be brought to account under this head and repaid to the prisoner upon his discharge. In ordinary circumstances the sum deposited should be refunded as one payment only, but it has now been ruled by the Resident Commissioner that in cases of hardship or want, the Sub-Accountant may, with the consent of the prisoner, make such payments to the dependents of the pri-

soner as may be agreed upon. The payment of these amounts should be described on the voucher as follows:—

To payment to dependents from amount deposited by prisoner [name] of [island] leaving a balance of £.....

(8) *Estates Trust Account.*—These estates are administered by the Resident Commissioner who will authorise Sub-Accountants to make such payments from the estate to beneficiaries as may be legal under the will of the deceased, or in event of the deceased being intestate, such payments as may be authorised by the Resident Commissioner. In no circumstances are any payments other than the above to be made by Sub-Accountants without previous reference to Headquarters.

(9) *Sundries.*—Only such Deposit transactions as cannot be dealt with under any of the foregoing accounts may be passed through this account and it is anticipated that Sub-Accountants will have little call to operate upon it. The following is quoted as an example for guidance:—

A native of Tarawa is desirous of making a payment to a dependent residing in another district. The Sub-Accountant will credit such money when received to Deposit Account, Sundries, and advise the circumstances to the Sub-Accountant of the district where the sum is to be paid out. When the payment has been effected, the sum paid will be debited to this account and the Sub-Accountant paying will advise the completion of the transaction to the Sub-Accountant receiving.

#### SUSPENSE.

114.—(1) *Overpayments Recovered.*—Recoveries of overpayments should be fully described on the Form "A" and a reference should be made thereon to the Expenditure voucher upon which the original payment was made. Against the entry on the receipts side of the cash book should be stated the head and subhead to which the amount recovered is to be allocated. Recoveries of overpayments which are received subsequent to the close of the financial year in which the original expenditure was incurred should not be credited to this account but to Miscellaneous Revenue direct.

(2) *Revenue Refunded.*—On the expenditure vouchers dealing with refunds of Revenue should be quoted the number of the Revenue voucher upon which the Revenue in question was originally received, and the head and subhead to which the refund is to be debited. The latter particulars should be quoted in the cash book also. Only such refunds as are made in the same financial year as the collection should be passed

through this account. Refunds made in a financial year subsequent to the year of collection should be allocated to Expenditure, Miscellaneous Sundries, under which vote provision is made in the Colony Estimates for refunds of this nature.

(3) *Sundries*.—In this Colony Sub-Accountants will seldom find it necessary to operate upon this account. To Suspense Account, Sundries, should be allocated only those receipts and/or disbursements of which, at the time the transaction is effected, the ultimate fate is in doubt or unknown. Loss of Government Funds or peculation by a native member of a Sub-Accountant's staff are instances of transactions which might fairly be passed through this account.

#### IMPRESTS.

**115.** Imprests are made use of in this Colony mainly in connection with payments to Native Governments in respect of Personal Emoluments and Other Charges. These imprests are issued, in the first instance, in a sum equalling exactly one-half of the total provision in the Estimates for the service to which they relate, and they should be supported by an official printed receipt from the Native Government. No other voucher in support is required for the original imprest grant. When an imprest is replenished, such replenishment must be in the exact sum which has been expended from the original imprest, and the replenishment voucher must be supported by Native Government sub-vouchers totalling to the exact amount of the replenishment. All adjustments of imprests will be made in the Treasury by Journal Entry and Sub-Accountants, in no circumstances, should attempt to make these adjustments themselves. In this connection the attention of Sub-Accountants is invited to Circular (Districts) No. 7 of 1927.

#### REMITTANCES BETWEEN CHESTS.

**116.** These transactions represent cash sent from Headquarters to a district, from a district to Headquarters, or from one district to another. All such remittances should be reported to Headquarters when possible for the purposes of Insurance and the instructions contained in Circular (Districts) No. 7 of 1923 are strictly to be observed. When cash is carried between ship and shore it should be securely buoyed in accordance with the provisions of Circular (Districts) No. 16 of 1927. The importance of observing instructions relative to the safe-guarding of Government Funds cannot be too strongly stressed.

## PERIODICAL FINANCIAL RETURNS.

**117. Monthly Cash Return.**—This return is an abstract of the cash book and should be submitted to the Treasury for examination and incorporation in the Colony accounts as soon as possible after the end of each month. All entries appearing therein should be in order of heads and subheads of Revenue and Expenditure respectively and the opening and closing balances should appear also. Provided that full details are given on the Treasury Form "A" and on the expenditure vouchers, it is not necessary to state, under the head "Particulars," any details other than a description of the service as it appears in the Colony Estimates.

**118.** The certificates as to the cash and stamp balances held at the close of the last day of public business of the month should not be signed until the cash and stamps have been counted and found to agree with the balances as shown in the cash book and stamp book respectively. For their own protection Sub-Accountants are advised to check their cash and stamps in hand weekly. This will not affect the present system of balancing the *cash book* monthly.

**119. Rations Return.**—A ration return should be submitted monthly in respect of all rations issued to police, prisoners and menial staff. This return must show the balance at the commencement of the month, the purchases and issues during the month, and the balance in hand at the end of the month. The actual balance as well as the book balance should appear on the return, and in the case of serious discrepancies between these two balances, an explanation should be furnished without delay.

**120.** In most districts, for purposes of convenience, rations to Interpreters and other members of the menial staff are issued from police stores. When this is done it is imperative that the Sub-Accountant should forward to the Treasury, Journal vouchers showing in detail the rations and value of same issued to departments. Upon receipt of these particulars the Treasury will make the necessary adjustments.

## QUARTERLY RETURNS.

**121.** The following returns are required, quarterly, from all Sub-Accountants:—

- (a) Licences Issued.
- (b) Capitation Tax.
- (c) Arrears of Revenue (C.O. Regs. 257).
- (d) Boards of Survey.
- (e) Statement of Money Order Account.

All the before-mentioned should be submitted promptly and should be prepared in the forms as set forth hereunder. A nil return should be furnished when applicable:—

(a) *Licences Issued.*

Description of Licence.	Period covered. Year.	Number.	To whom Issued.	Date Paid.
	1928.			
Store .....	Half-year ....	646	Ah Man .....	12/1/28
Store .....	Annual .....	647	L. Hope .....	15/1/28
Ship (Manau) ....	Annual .....	219	B.P. & Co. ....	15/1/28

(b) *Capitation Tax.*—This return should be in the same form as the *Capitation Tax Register* at paragraph 93 (e) of Part I.

(c) *Boards of Survey.*—These returns should be submitted on the prescribed form.

(d) *Arrears of Revenue.*—As above.

(e) *Statement of Money Order Account.*—This return should be furnished only by those Sub-Accountants who are in charge of districts wherein is established a Money Order Office. The form is shown below in two parts:—

*Money Order Issued.*

No. of Order.	No. of List.	Date of List.	Remitter.	Payee.	Amount.
1206	3	1/2/28	J. Hall .....	P. Hall .....	£ s. d. 10 0 0
1207	3	"	R. Hay .....	J. Gow .....	8 6 8
1208	4	1/3/28	Tsan Ku.....	Ah Low .....	5 0 0
					£23 6 8

*Money Order Paid.*

No. of Order.	No. of List.	Date of List.	Payee.	Remitter.	Amount.
			NIL.		£ s. d.

HANDING-OVER STATEMENTS.

122. In all cases where a Sub-Accountant is transferred from one district to another, or leaves his station to proceed on leave, handing-over statements in the prescribed form

should be prepared in duplicate. On these statements must be shown the value of the cash and stamps handed over, and the numbers of the counterfoil receipt and licence books. The officer taking over should sign the cash book and stamp book after the last entry in each book and should initial the last butt in each of the counterfoil and licence books. The Non-Expendable Stores Ledger should be checked by the stores shown therein to be on charge and, if correct, should be initialled by both the officer taking over and the officer surrendering. Discrepancies, if any, must be noted on the handing-over statement and initialled by both officers concerned. One copy of the statement should be retained in the office for record and the original forwarded to Headquarters.

**123.** In addition to the above, it is desirable that a further statement in respect of rations should be prepared. This should be in the following form:—

*Handing-over Statement—Rations.*

.....Station.

I hereby certify that I have this day handed over to.....  
the rations detailed below.

Signed.....

Date.....

	Bread.	Rice.	Beef.	Sugar.	Salmon.	&c.
Book Balance .....	900	400	120	87	213	—
Actual Balance ....	897	403	120	89	211	—
Surplus .....	—	3	—	2	—	—
Deficit .....	3	—	—	—	2	—

**124.** In the event of any serious discrepancies being discovered between the book balances and the actual balances during the handing-over, such discrepancies should be reported separately to Headquarters.

**125.** Sub-Accountants should note that non-observance of these instructions regarding Handing-over Statements will result in the officer taking over being held responsible for any shortages in cash, stamps, stores and rations. When it is not possible to hand over to another officer the surrendering officer will nevertheless prepare and sign the statements aforementioned (in duplicate) and will forward one copy to Headquarters. The duplicate copy should be left in the safe and the keys thereof handed to the Native Government for safe keeping. The keys should be placed in a sealed envelope.





PART IV.

THE SUB-ACCOUNTANT IN RELATION TO NATIVE GOVERNMENT ACCOUNTS.

126. The Native Governments of this Colony may be regarded—from a financial point of view—as the Sub-Accountants of the District Officer insofar as they are responsible to him for the proper collection and disbursement of such Government funds as come within their financial jurisdiction.

127. The following books should be kept by all Native Governments:—

- (a) Cash Book in the prescribed form.
- (b) Prison Produce Record Book.
- (c) Receipt and Licences (Dog and Bicycle only) Books.

128. It is the duty of a Sub-Accountant thoroughly to examine the accounts of Native Governments whenever he visits the various islands within his district. The following is the order in which such inspection should be conducted:—

(i) Cash should be surveyed and compared with the balance as shown in the cash book.

(ii) Cash book should then be checked by the receipt and licence books, and by the Native Government expenditure vouchers.

(iii) The Minutes of Evidence Book (*Boki ni minetin te kabowi*) should then be compared with the Court Book (*Boki n te Bowi*), care being taken to observe that all fines inflicted by the Native Court have been entered correctly into the latter book. Against all fines which have been paid the number of the Revenue receipt issued should be quoted, and the cash book should then be re-checked by the *Boki n te Bowi* for the purpose of ascertaining that all fines paid have been brought to account. Unpaid fines should be explained. Sentences of imprisonment concern the Sub-Accountant only in his capacity of District Officer.

(iv) The Prison Produce Book should be examined and all sales of produce must be supported by the number of the Revenue receipt issued. These should, in turn, be re-checked by the cash book.

(v) When the Sub-Accountant is satisfied by his inspection of the books that all receipts and disbursements have been correctly accounted for, he should prepare Revenue vouchers (Treasury Form "A") in respect of all Revenue collected by the Native Government, stating on the voucher the period covered by the collection and the numbers of the licences issued. These sums should then be taken by the Sub-Accountant and brought to account in his district cash book, and a Revenue receipt issued and handed to the Native Government Scribe.

(vi) Expenditure vouchers in respect of refunds due to the Native Government for expenditure incurred by them on behalf of Government should be prepared and the cash shown thereon handed to the Scribe who will issue a receipt in favour of the Sub-Accountant. This expenditure will include rent of Native Government Station and Hospital, salary of hospital dresser, and rations and hospital requisites purchased from Native Government Funds. Care should be taken to ensure that the correct votes are debited when these refunds are effected.

**129. Replenishment of Imprests.**—This point is dealt with fully at paragraph 115 of Part III, but the necessity for replenishments being made in the exact sum expended from the original imprest is of such importance that it is again brought to the notice of Sub-Accountants.

**130. Stamp Imprests.**—All Native Governments with the exception of the Native Government, Ocean Island, have been granted imprests for stamps in varying amounts. Sub-Accountants will conclude their examination of Native Government accounts by making a survey of the stamps held by the Native Scribe and, if necessary, replenishing the imprest by providing stamps in return for cash equalling the amount of the sales. The cash taken in exchange for this stamp replenishment will be brought to account in the Sub-Accountant's cash book under the provision for sale of stamps. No entry is required in the Native Government books, but a note concerning the replenishment may be made therein for convenience of record. Upon his return to his Headquarters the Sub-Accountant should issue a Revenue receipt to himself as Postmaster in respect of the stamps sold to the Native Government.

**131.** All adjustment entries made in the Native Government cash book should be explained clearly to the Scribe so that he may know exactly what each "foreign" entry signifies. Treasury inspections have proved that Native Scribes seldom understand the significance of the entries made by the Sub-Accountant, and it is therefore, of some importance that such entries should be made as brief and simple as possible.

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## CHAPTER X.

THE DISTRICT OFFICER AS A SUB-COLLECTOR  
OF CUSTOMS.

**132.** Although it is not possible, owing to lack of staff and the necessary machinery, to apply strictly all the provisions of the various King's Regulations and Proclamations governing Customs in general, Sub-Collectors should, nevertheless, insist that all sections of the Customs regulations that are essential to the prevention of possible fraud are rigidly observed.

**133.** A record of all vessels arriving in the Colony should be kept and details of all dutiable goods placed under seal should be entered therein.

**134.** Import entries in the prescribed form are required to be passed for all goods imported into the Colony whether the same be dutiable or not, and such entries must be carefully compared with the invoices presented and with the Manifests and Bills of Landing lodged at the Customs Office. A certified copy of all Manifests should be forwarded to Headquarters for transmission to the Government Auditor.

**135.** No refunds of duty should be allowed on re-exported goods until the Sub-Collector has satisfied himself that such items as may be claimed for appear on the outward manifest of the vessel by which the goods are exported. A reference to the voucher upon which the duty on such goods was originally paid should be quoted on the voucher upon which the refund is made. The attention of all Sub-Collectors is drawn to the King's Regulation and the various Proclamations dealing with Customs duties at paragraph 88 of Part I (Chapter IX) with particular reference to the following sections of King's Regulation No. 2 of 1912: Nos. 2 (2), 10, 12, 35, 37, 38, 39, 42-56, 60, 63 and 64. These sections are all of the utmost importance and should be carefully studied.

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## CHAPTER XI.

## THE DISTRICT OFFICER AS POSTMASTER.

**136.** There is little Postal business performed in the out-stations of this Colony owing to the meagreness of the European-population and the irregularity and infrequency of interinsular communications. For these reasons, possibly, postal duties in the past have been performed but indifferently. It is confidently hoped that an understanding of the following simple hints on the duties of a Postmaster will obviate much of the inefficiency of the part.

**137.** *Books of Account.*—District Postmasters require only two books of account, viz., the Money Order cash book and the Parcels Post cash book. Of these two books the former is in use only at such stations where is established a Money Order office.

**138.** *Money Orders.*—All Money Orders issued in this Colony for payment outside the Colony are negotiated through the Money Order Office, Sydney. Orders payable elsewhere than within the Colony or the Commonwealth of Australia are subject to a "Through Order" charge of 3d. in respect of every Five Pounds in addition to the prescribed rates of commission. Although the full amount of the order will appear in the Money Order cash book, commission should be charged only upon the nett value, i.e., the value of the order less the "Through Order" charges. Postmasters should note carefully that as these "Through Orders" have to be reissued upon the office of payment by the Money Order Office, Sydney, it is particularly necessary that the full name and address of the payee be quoted on the Advice List. Failure to observe this precaution will result inevitably in serious delay in the reissue of the order by Sydney, and consequent inconvenience to both the remitter and the payee.

**139.** *Money Order Advice Lists.*—Advice Lists of all orders issued should be prepared on the prescribed form in quadruplicate, the original being forwarded with the Money Order Advices to the office of payment and the three copies disposed of as follows:—

(a) One copy to be forwarded to the Chief Postmaster, Ocean Island.

(b) One copy to be filed in the Postmaster's Office.

(c) One copy (marked "Duplicate") to be forwarded to the office of payment. This duplicate copy, in ordinary circumstances, should be forwarded by the first mail following the despatch of the original, but as mails are so infrequent throughout the Colony, it will be sufficient if the copy is forwarded by the same mail, but under separate cover.

**140.** It should be carefully noted that all Money Orders payable outside the Colony, irrespective of the office and country where payment is to be effected, must be advised to the Money Order Office, Sydney. All such orders must be given an international number, these numbers will be consecutive and will commence as at the 1st January in each year.

**141. Money Order Accounting.**—As stated at paragraph 136, a cash book only is necessary in connection with Money Order accounting. This cash book should show on the receipts side the name of the remitter, the number of the order, the amount and the commission thereon. On the expenditure side should be shown the name of the payee, the printed number of the order (which appears on all orders issued or paid) and the amount paid. The international number does not appear in the cash book. In no circumstances should a Money Order be cashed without reference to the Advice List from the office of issue to which is attached the Advice Note. It is possible, and in fact, is of frequent occurrence, that the payee may receive a Money Order before the Advice List is received by the Postmaster. This is caused by the purchase of an order after the closing of the Money Order mail, but before the closing of the ordinary mail.

**142.** At the close of the last day of public business in the month, the Money Order cash book should be totalled and the value of the orders issued transferred, as one entry, to the Sub-Accountant's cash book for incorporation with his monthly cash return. The commission on such orders issued should be credited separately, but also as one entry, to the appropriate head and subhead of Revenue; and the total of Money Orders paid during the month will appear as one entry on the expenditure side of the Sub-Accountant's cash book. After being transferred the orders paid should be attached to the Advice List upon which they appear, and carefully kept for examination by the Auditor. In connection with these transactions attention is invited to paragraph 113 (3) of Part III of these Hints.

**143. Postal Orders.**—Postmasters are not supplied with Postal Orders for sale, but they are reminded that British Postal Orders may be cashed by them within six months of

the date of issue. All such orders cashed should be forwarded without delay to the Treasury as a Remittance between Chests.

**144. *Parcel Post, Inward.***—All Parcels Post mail should be accompanied by a list of such parcels from the office of despatch. The name of the addressee, the value of the parcel and the duty, if any, collected thereon must be entered in the Parcels Post cash book. Parcels may be delivered only to the addressee or to their authorised agents and the signature of the addressee or agent must appear against the item on the parcels list. Orders authorising persons other than the addressee to receive a parcel must be in ink and attached to the list. In no circumstances are parcels to be permitted to leave the Post Office until payment of such duty as may be leviable thereon has been effected.

**145.** All sums so collected in respect of duty or “charges to pay” should subsequently be brought to account in the Sub-Accountant’s cash book, full details as to value, duty and classification being declared on the Treasury Form “A.”

**146. *Parcels Post, Outward.***—Parcels Bills must be prepared in triplicate, the original and duplicate being forwarded to the country of destination, and the triplicate copy filed in the office of despatch.

**147. *Letter Bills, Inward.***—Letter Bills from Australia or elsewhere outside the Colony are to be filed only, it is not required that they should be signed and returned to the country of despatch as in the case of Colony Letter Bills.

**148. *Registered Mails, Inward.***—Upon receipt of the Registered Articles Advice List, the articles appearing thereon are to be carefully checked and entered into the Registered Mail Book. An acknowledgment must be returned to the country of despatch on the printed form which is received with the registered mail. The delivery of registered articles should be in accordance with the instructions given in respect of delivery of Parcels Post, save that the receipt of the addressee will be taken in the Registered Mail book and not on the list. All registered articles awaiting delivery or despatch must be kept safely under lock and key.

**149. *Registered Mails, Outward.***—All registered articles for despatch must be entered in the outward register and numbered consecutively. The number given to each registered article should be quoted plainly thereon and a receipt given to the sender on the printed form. The outward Advice List



PACIFIC  
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should be prepared in duplicate from the Register, the original being sent with the mail to the country of destination and the duplicate filed for record in the Post Office. The acknowledgement, when received, should be filed with the duplicate advice list.

**150. Letter Bills, Outward.**—A copy of the Letter Bill must be enclosed with the mail and a receipt for all mails despatched must be obtained from a responsible officer of the vessel carrying same. This receipt will be taken in the prescribed book of numbered receipts, and a Way Bill showing the same details as appear in the receipt book will be handed to the officer who signs the receipt. The details appearing in the Letter Bills, both inward and outward, should be entered in a Register and the Bills numbered consecutively.

**151. Unclaimed Mail.**—All unclaimed and returned letters must be listed and forwarded to the Chief Postmaster for necessary action in all cases where the sender of such mail cannot be traced by the Postmaster. A duplicate copy of these lists should be filed for record purposes in the Post Office.

**152. Changes of Address.**—Redirection orders must be numbered consecutively and entered in a register kept for the purpose. Any mail forwarded under these authorities should be noted in the register, stating the number of letters and papers sent and the date of despatch. Parcels are in no circumstances to be redirected unless the further postage on the same has been received by the Postmaster.

**153. Weights of Mails.**—A record of the weight of all mails despatched should be entered in the register wherein are recorded the Outward Letter Bills, for the purpose of verifying claims, if any, for freight thereon.

**154. Mail Notices.**—Where necessary, notices of the closing of mails should be posted in a conspicuous place for the convenience of the public.

**155. Mail Bags.**—As the Colony is liable to surcharge in respect of bags not returned—subject to a 10 per cent. margin, it is imperative that Postmasters should return without delay all foreign mail bags to headquarters for despatch to Sydney. It is the duty of Postmasters to ensure that all mail bags are returned by the Native Postmasters within their districts, and to impress upon them that mail bags are to be used for postal purposes only. For their own protection, Postmasters are

advised to keep a careful record of all mail bags received at and despatched from their stations. Attention is invited to the many Circulars which have been sent to Postmasters on this subject.

#### CONCLUSION.

**156.** It is appreciated that to Sub-Accountants of several years experience, some of the points discussed herein may appear to be of nugatory importance, but it should clearly be understood that in all matters pertaining to Government accounting, there are no trifles; everything is of importance. No point has been discussed for which there is not ample Treasury record to prove the necessity for such discussion and a thorough understanding of all instructions contained within the pages of this book is of vital significance to the efficiency and smooth running of the financial work of this Colony.

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