

1924

E. AFRICA

C. O.
25534
28 MAY 24

FROM
COLONIAL OFFICE.

DATE
28th May 1924.

via CIRCULATION

Mr

575

Mr

TERMINATION OF PROBATIONARY APPOINTMENTS.

Mr

last C.O.S.

Imp. of despatch Nyasaland Conf of 11/3/24 expressing view that an officer whose appointment has been terminated summarily should be sent home immediately - without awaiting S of S's decision on Governor's report. Expense of passage home would be borne by Prot.

Memorandum

Part C.S. of S.

Secretary of State

(Original on File 16276 SR3 -Markwick)

Previous Copy

MINUTES with a

12/4/24

Subsequent Paper

MINUTES.

MINUTES NOT TO BE WRITTEN
ON THIS SIDE.

Governor Confidential 11 March 1924

(Report on circumstances under which appointment was terminated).

G.A. 14 April 1924.

(Leave compn: ends 9 May).

Mr. Jeffries

Mr. Strachey

Mr. Downie,

Mr. Markwick was appointed Temporary 2nd Class Clerk in 1921, and was appointed to the permanent staff as a 2nd Class Clerk, on probation, on the 21st February, 1923.

odd
In 1922 a shortage of £94^{odd} was found in his accounts and with the exception of £13 odd was found to be due to careless accounting, for which Mr. Markwick was excused on account of his inexperience: the then Resident, Mr. Milthorp, was reprimanded for failing to exercise proper supervision and was made to pay the shortage. In the present case a shortage of £92.13.4. (partly cash, partly stores) has been found in Mr. Markwick's accounts, and the Acting Governor has decided, with some reluctance, that it is due to his inefficiency and not to actual dishonesty (see first sentence of paragraph 7).

As regards the cash shortage, the facts certainly display a gross amount of carelessness and inefficiency: several cheques apparently were mislaid for over a year, and no receipts or licenses had been issued in respect of other

cheques

service whenever he may see fit to do so for the public advantage").

The "general right" of the Secretary of State is presumably that referred to in Colonial Regulation 50 which lays down nothing definite as to the date from which the liability of the Government ceases.

As Mr. Rankine contemplates paying the officer's passage home from Protectorate funds, the only inconvenience which can be troubling him must be that of keeping the officer on pay and doing nothing pending the Secretary of State's decision - say 5 or 6 weeks.

I do not see what the difficulty of obtaining employment in Nyasaland has to do with it. If the O.A.G. had referred to the undesirability of keeping a disgraced officer (e.g. a thief or drunkard) hanging about pending the Secretary of State's decision his proposal would have been more intelligible.

I understand that in West Africa Governors have authority to dismiss summarily officers on probation⁺ and it is for consideration whether on the ground I above we should not adopt the West African rule.

But no other E.A. Dependency has raised the point and Mr. Rankine raises it on insufficient grounds.

I should be inclined to reply on this point that the Secretary of State does not clearly understand the grounds of the suggestion. Say that while paragraph 4 of the despatch on 28322/22 lays down no rule with regard to the date of cessation

X

subject to
subsequent
confirmation by
of S.
e the desp. to
Afr. on 28322/22.

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The "general right" of the Secretary of State is presumably that referred to in Colonial Regulation 50 which lays down nothing definite as to the date from which the liability of the Government ceases.

As Mr. Rankine contemplates paying the officer's passage home from Protectorate funds, the only inconvenience which can be troubling him must be that of keeping the officer on pay and doing nothing pending the Secretary of State's decision - say 3 or 6 weeks.

I do not see what the difficulty of obtaining employment in Nyasaland has to do with it. If the O.A.G. had referred to the undesirability of keeping a disgraced officer (e.g. a thief or drunkard) hanging about pending the Secretary of State's decision his proposal would have been more intelligible.

I understand that in West Africa Governors have authority to dismiss summarily officers on probation* and it is for consideration whether on the ground X above we should not adopt the West African rule.

But no other S.A. Dependency has raised the point and Mr. Rankine raises it on insufficient grounds.

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X

subject to
subsequent
confirmation by
S. of S.
be the desp. to
Afr. on 28322/22.

I agree.

C.S.

Apr. 25/24 at once.

[10 for Nyst 117 2 May/24 (terminus of Applm)
File 11276 sub.]

Original on file 16276 (No. 5) SR 3. Radmarkwick

CONFIDENTIAL.

GOVERNMENT HOUSE.
ZIMBABWE PARLIAM.

March, 1924.

Sir,

579

With reference to Mr. Winston Churchill's despatch No. 172 of the 1st of June, 1922, I have the honour to report that I have found it necessary to terminate the probationary appointment of Mr. R. A. Markwick, Second Class Clerk, in the following circumstances.

1. In December last the non-native population was alarmed by reports that a Native insurrection was imminent. Mr. Markwick, who is a Roman Catholic, was in close communication with certain members of the Roman Catholic Mission in Elmtyre who were known to hold the view that members of the Watch Tower Society were likely to cause trouble and he was reported to me to be spreading alarmist statements to this effect. As he was employed in the Resident's Office the public apparently gave credence to his statements and many of them were rapidly approaching a state of panic. I therefore transferred Mr. Markwick to Zomba. Almost immediately afterwards irregularities in the Resident's accounts, of which Mr. Markwick had been in charge since 1921, were reported by Mr. R.H. Murray, Resident at Elmtyre. Upon these being brought to the notice of Mr. Markwick he stated that owing to his hurried departure from Elmtyre he had not been able to leave the accounts in a satisfactory state but that, if he were permitted to return there for a few days, he was confident that any irregularities would be satisfactorily explained. The necessary permission was given with

Right Honourable

the....

Thomas, P.C., M.P.

Secretary of State for the Colonies.

cessation of the Government's liability, it would in most cases be decided that liability should cease as from the date of receipt of the Secretary of State's decision. This however would not preclude the Government from paying the officer's passage home and necessary expenses as an act of grace in cases where the officer was not in a position to support himself. Remark that it is apparently immaterial to the officer's prospects of finding work in England whether he is sent home at once, or after the receipt of the Secretary of State's decision. Point out that the O.A.G's suggestion involves the risk of Protectorate funds being charged with the cost of homeward and outward passages in the event of the Secretary of State deciding against dismissal.

H.F.D.
19.4.24.

Mr. Downie.
Mr. Calder.

Discussed with you. While the O.A.G's arguments are not very good, a comparison of paras. 6 and 7 of African (West) No. 759 with para. 2 of Afr. 973 is distinctly in favour of the former from the point of view of clearness and comprehensiveness.

I would suggest that we should make up our minds to adopt the West African formula when African 973 is next revised, and add to the proposed despatch to Nyasaland that the matter will then be considered.

C.J.J. 24.4.24.

I quite agree that the West African rule is preferable (the only objection being that stated at the end of my previous minute).

As proposed?

H.F.D. 25.4.24.
J.A.C. 25.4.24.

Noted
S.R.E.A. to note
carefully.
Copy No. 5
registered
C.O. 25534/24 E.

Original on file 16276 (No. 5) SR 3 Radnorwick

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Right Honourable

the.....

Thomas, F.C., M.P.

Secretary of State for the Colonies.

the result that the accounts were adjusted with the exception of the trades good accounts which, so far as Mr. Markwick's liabilities were concerned, consisted of a supply of hoes which were kept for sale to the public.

3. I should here explain the circumstances in which these hoes came to be in charge of the Resident, Elantyre. During the war merchants found it impossible to obtain supplies of hoes, thousands of which are required annually as practically all cultivation of the land is done by Natives with the aid of a special kind of hoe. Few other agricultural implements were, or even now are, used. The Government therefore obtained special permission from the Imperial authorities and imported a large supply of hoes, some thousands of which were still on hand when the war ended and merchants were able to obtain supplies. In order to dispose of the surplus, supplies were sent to each Resident for sale to Natives and others as demand arose. When Mr. Milthorpe was succeeded at Elantyre by Mr. R.E. Murray there appears to have been no proper handing over of hoes on hand and it is impossible to ascertain the quantity of hoes on hand at any given date during the last two years. The hoes were in charge of Mr. Markwick but it is at least doubtful whether he knew at any time the number of hoes for which he was responsible. When application for purchase was made he allowed a Native officer to obtain possession of the key of the store, to issue hoes without any check, and he probably failed to see that even the number supposed to have been issued were accounted for by payment to him. There is even considerable doubt whether a large number if not the whole of the shortage.....

shortage of beer was not issued to the Public Works Department without a receipt having been obtained and payment made from public funds. At all other stations beer have either been disposed of by sale and duly accounted for or returned to the headquarters store for use by the Public Works Department.

4. Mr. Markwick returned to Zomba and I was considering what action to take against him when a further report from the Resident, Elmentyre, was received which indicated that other and more serious irregularities existed. Mr. Markwick was then charged with having failed to issue receipts or licences for three amounts which it was shown had been paid to him, amounting to £77.7.10, and, although this amount had been paid to the credit of the Government account with the Bank at Elmentyre, with a shortage in his cash account of that sum. He again stated that if he were given an opportunity of access to the records at Elmentyre he would be able to explain satisfactorily these irregularities and the alleged shortage. As a result of his second visit to Elmentyre it was ascertained that certain payments amounting to some £17.8/- had actually been made by Mr. Markwick but not charged in the Resident's accounts while further payments of £7.8.6 are alleged to have been made and not charged. Mr. Markwick was unable to explain why he had not issued receipts or licences or to account for the actual shortage that still existed but stated that owing to the pressure of work and constant interruption in it he had failed to exercise proper care in accounting for sums received.

5. In the meantime an audit of the accounts had been made but disclosed no further irregularities, and

February, 1924.

I had requested the Acting Treasurer as head of the department to investigate and report on the irregularities in Mr. Markwick's accounts. Copies of this report and its enclosures are transmitted for your information. On receipt of this report I consulted the Acting Attorney-General as to whether or not a criminal charge should be laid against Mr. Markwick. Mr. Roberts stated that in his opinion it was at least exceedingly doubtful whether such a charge could be sustained, and advised that it should not be laid. I therefore considered in Executive Council what action should be taken and members unanimously advised that Mr. Markwick should be granted the leave for which he was eligible from the date of his appointment on probation to the permanent staff, viz., the 1st February, 1924, and that his appointment should be terminated at the expiration of his leave. Mr. Markwick is a married man, with two children, one of whom was born while the charges against him were being investigated. There was no likelihood of his being able to obtain employment in the Protectorate in the event of his dismissal from the Public Service and it would have become necessary, in the latter event, to defray the cost of his and his family's passages from public funds.

6. I should here mention that in 1924 an examination of the accounts of the Resident, Blantyre, of which Mr. Markwick was in charge, disclosed a shortage of some £24.11.6. This shortage, with the exception of £15.12.3, was found to be due to careless accounting. The Resident, Mr. Milthorpe,

was.....

was on that occasion reprimanded by the Governor for failing to exercise that proper control required of a Resident of his subordinate staff and was held responsible for the shortage of £15.15.5. At the time there was some excuse for Mr. Markwick owing to his inexperience. On the present occasion no such excuse could be urged but I consider that Mr. R.H. Murray failed to exercise adequate control over Mr. Markwick and that failing payment of the deficiency which now exists, viz., £92.15.4 by the Guarantee Company, on whom claim is being made. Mr. Murray must be held responsible for it. I regret that I should feel compelled to make this recommendation, and that I should have found it necessary to reprimand him for failing to exercise proper supervision over Mr. Markwick, because Mr. Murray is an excellent officer who has done especially good work at Elantyre. He appears, however, to have left the accounting work entirely to Mr. Markwick without any control or supervision. I have also informed the Auditor that I am unable to regard his department as free from blame in not ascertaining on audit inspection that the balance of Rsen on hand was correct.

7. I am personally not convinced that the irregularities in Mr. Markwick's accounts were not due to his dishonesty. But the fact that so large an apparent shortage in his accounts in 1922 was found to be almost entirely due to his carelessness, that he was then left in an office in which there is a large amount of work, that he was obviously incapable of dealing properly with accounts of the nature of those of which he was left in charge at Elantyre without supervision, and that even on the present occasion part of the shortage was due to his failure to bring

was on that occasion reprimanded by the Governor for failing to exercise that proper control required of a Resident of his subordinate staff and was held responsible for the shortage of \$15,18.3. At the time there was some excuse for Mr. Markwick owing to his inexperience. On the present occasion no such excuse could be urged but I consider that Mr. R. H. Murray failed to exercise adequate control over Mr. Markwick and that failing payment of the deficiency which now exists, viz., \$92,13.4 by the Guarantee Company, on whom claim is being made, Mr. Murray must be held responsible for it. I regret that I should feel compelled to make this recommendation, and that I should have found it necessary to reprimand him for failing to exercise proper supervision over Mr. Markwick, because Mr. Murray is an excellent officer who has done especially good work at Elmentyre. He appears, however, to have left the accounting work entirely to Mr. Markwick without any control or supervision. I have also informed the Auditor that I am unable to regard his department as free from blame in not ascertaining on audit inspection that the balance of fees on hand was correct.

V. I am personally not convinced that the irregularities in Mr. Markwick's accounts were met due to his dishonesty. But the fact that so large an apparent shortage in his accounts in 1922 was found to be almost entirely due to his carelessness, that he was then left in an office in which there is a large amount of work, that he was obviously incapable of dealing properly with accounts of the nature of those of which he was left in charge at Elmentyre without supervision, and that even on the present occasion part of the shortage was due to his failure to bring

on charge sums which he had actually paid, influenced me in his favour. I decided that no criminal proceedings should be instituted against him in view of the opinion of the Acting Attorney-General to which reference is made in paragraph 3 above, but felt that it was a case in which perhaps Mr. Markwick should be summarily dismissed in accordance with paragraph 4 of Mr. Winston Churchill's Confidential despatch of the 19th July, 1922. The Acting Treasurer, who had enquired very carefully into all circumstances, was convinced, however, that the irregularities were due to the fact that Mr. Markwick was inexperienced and careless and lacked system in dealing with accounts which, with the constant interruption of his work by the public and lack of supervision by a superior officer, became hopelessly involved, with the result that shortages occurred from time to time which Mr. Markwick was afraid to report but endeavoured to conceal. I, therefore, concurred in the opinion of the Executive Council and gave Mr. Markwick notice of the termination of his appointment at the expiration of his leave and trust that, in all the circumstances, you will approve my action.

8. I would invite attention, however, to the difficulty in the circumstances of this Protectorate in following the procedure contemplated by paragraph 4 of Mr. Winston Churchill's despatch of the 19th of July, 1922, in cases in which it is desirable that an officer's employment should be terminated summarily. In practically all of the cases in which the services of a probationary officer should be dispensed with it

is.....

M. J. 25324/23

is most desirable that the officer concerned should leave the Protectorate at once as he is most unlikely to find employment here. It is also unlikely that he will be in a position to support himself or to defray the cost of his passage home where his relatives reside. This is more especially the case where a married officer is concerned. The procedure adopted in Mr. Sharvill's despatch is that the officer should remain here until a report on his case is sent home and the decision of the Secretary of State is received, and that if the decision is adverse to the officer all liability of the Protectorate should thereupon cease. If there were any doubt as to the decision of the Secretary of State or unless it were quite evident that his services would be terminated in another way than that of summary dismissal it would be unwise to send the officer home. I would suggest therefore that in the case in which the Governor is notified that the officer will not be permitted to resume duty but that he may be dismissed summarily the officer should be sent home at the expense of the Protectorate unless he himself desires to remain here to await the decision, in which event he must satisfy the Governor that the cost of his journey out of the Protectorate will not fall on public funds.

I have the honour to be,

Sir,

Your most obedient,

Humble Servant,

SGD. *W. K. NINE*

ACTING GOVERNOR.

Enclosure No.

IN NTASALANI No

Coyf dated *11th March 1924*

COPY

FROM: - **The Acting Treasurer,
Nzomba.**

TO: - **The Acting Chief Secretary,
Nzomba.**

536

DATED - **28th February, 1924.**

Sir,

I have the honour to report for the information of the Governor upon the irregularities which have occurred in the accounts of the Sub-Accountant at Mlantyre.

2. The officers concerned are Mr. R.E. Murray, Resident and Sub-Accountant, and his clerk Mr. E. Markwick serving on probation.

Mr. Markwick was appointed as a temporary Clerk on the 15th June, 1921, and posted to the Resident's Office at Mlantyre under Mr. E.F. Milthorpe. He was appointed 2nd Class Clerk, on probation, on the 1st February, 1923.

3. Before I proceed to deal with the present irregularities it is desirable that I should first explain that a similar case previously occurred at the same office, in July, 1922, when Mr. Markwick was reported to be £94-11-6 deficient in his accounts. On that occasion Mr. Milthorpe was the Sub-Accountant and Mr. Lock, Assistant Treasurer, made an examination of the accounts. The result of this examination was that the above deficit was reduced to £13-12-3 by the discovery of payments made on account of the Public Works Department, the vouchers for which had been mislaid and not claimed for in the cash account. In addition it was reported that Mr. Markwick had acted in a very careless manner, but that his failure was due, to a great extent, to the multifarious duties

Ms....

he had to perform and that these duties were excessive. Furthermore it was reported that the Resident had on no occasion supervised Mr. Markwick's work, nor examined or checked the cash account or cash in his hands, but for which the Resident, as Sub-Accountant, was responsible. As a result Mr. Milthery was reprimanded by the Governor for failure to exercise that proper check required of a Resident on his Subordinate Staff and directed him to make good the deficiency.

In March, 1923, Mr. R.H. Murray relieved Mr. Milthery as Resident at Elantyre and became aware of the case above referred to, and the reprimand received by Mr. Milthery.

On the 21st December, 1923, Mr. Markwick was transferred to Lomba, after handing over to his relief the accounts and cash, which balanced. On the 1st January the Resident (Mr. Murray) reported that complaints had been received of the non-receipt of licences etc., for which payment had been made and that the items in question, amounting to £48-3/-, had not been brought to account in the cash book. He further stated that there was a shortage of bees in the Trade Goods stock, valued £22-1/-.

Mr. Markwick was called upon for an explanation on 14th Jan'y. 1924. (enclosure 1) and his reply (enclosure 2) was to the effect that when balancing his account on the 21st December he discovered a surplus of £24 approximately, for which he could not then account and that he sealed this sum in a bag and placed it in a cupboard in the office until such time as he would be able to go through his accounts and discover the errors. The money was retrieved from the cupboard and brought on charge thus making good the shortage reported.

4. In regard to the Trade Goods deficit it was contended by Mr. Markwick that a large number of bees had

been.....

been loaned to the Engineer, Public Works Department, for road work which had not been returned, and reference to the officer concerned was made.

5. In the meantime, on the 3rd February, it came to my notice that a cheque for £52-17-10 paid by an Indian firm on account of Income Tax had been paid into the Government account as a part of a remittance by the Resident, Elantyre, to the Treasury for which credit had been taken, although the cheque in question had not been recorded as a receipt. On further enquiry at the Bank by the Resident it was discovered that two other cheques totalling £24-10-0 received in January and July, 1923, on account of Trading Licences had been similarly treated. Mr. Markwick had therefore failed to account for a sum of £77-7-10, in addition to the deficit of 641 hoes valued £32-1/- . The position was reported to you by my minute of the 8th February and Mr. Markwick was again called upon for an explanation by your letter of the same date (enclosure 3).

6. After scrutinising the accounts and records at the Elantyre Office, Mr. Markwick replied on the 18th February (enclosure 4) to the effect that he had found several items which should have been accounted for on the debit side of the cash account and discovered, amongst irrelevant papers, four cheques which had been received and mislaid for periods ranging from 18 to 25 months. In the case of two of the cheques no action had been taken by Mr. Markwick, but in the case of the other two, licences had actually been issued.

7. The Director of Public Works in reply to the enquiry regarding the loan, early in 1922, of hoes to the Engineer at Elantyre stated that the officer concerned could not recollect having received any hoes from the Resident, but that it was possible that he had obtained hoes on loan pending receipt of his supplies from Lemba.

The position at this date therefore was a cash shortage of £80.12.4 and a stock shortage of 641 hoes

valued.....

8. 2. 24.

10. 2. 24.

valued £28-1/- which had not been satisfactorily explained.

8. After consideration of all the facts I arrived at the conclusion, as explained at the meeting of Executive Council, that Mr. Markwick's extraordinary carelessness, lack of method and incapacity coupled with the absolute failure of the Resident to effect a proper check and supervision over his subordinate staff are the direct causes of the irregularities which have occurred in the accounts.

9. It is known that Mr. Markwick frequently mislaid cheques for years at a time and that he also made payments for which he omitted to obtain receipts and take credit in the cash account. These facts alone are quite sufficient to explain a position such as Mr. Markwick found himself in. The most serious irregularity committed was the adjustment of his cash to agree with his book balance, but here again once an officer commences to make good deficiencies without reporting the fact, he naturally continues and withdraws any surplus as an off-set against the amounts paid in or, to hold as a reserve until the time the errors, which have created the surplus, are discovered. Such a practice is of course grossly irregular and contrary to regulations, but on the evidence available I am inclined to the opinion that this was what actually occurred rather than any intention to defraud or misappropriate public moneys.

10. In regard to the shortage of 641 bees I very much doubt whether Mr. Markwick could properly be held liable for the loss. A large quantity were sent to the Elantyre station during the year 1918 and there was no handing over or checking of the stores when Mr. Markwick was appointed. The practice in existence before his appointment was carried on and the key of the store in which the bees were housed hung in the office. The store is situated some hundreds of yards away from the office and natives desiring to purchase bees applied to the Native Clerk who took the key and locked the bees, as and when required.

required, without supervision. This procedure had been followed for 5 years during which time the stock had on no occasion been checked, although there had been a handing over of the station, (cash and store) by Mr. Milthorpe to Mr. Murray, together with three audit inspections. In regard to the latter the Auditor does not consider he is responsible for verification of unallocated store balances at outstations, although he admits that the one object of local inspections is to verify the existence of balances.

Further, as reported in paragraph 7 the Director of Public Works does not definitely deny that the hoes were supplied to his Department.

11. Mr. Murray, as the Sub-Accountant is responsible for the accounts and cash kept by his clerk and it is perfectly obvious that he has not attempted to exercise anything like an effective control over this very responsible branch of work which attaches to his office, and he must have been fully alive to the consequences of adopting the same disregard of the accounts as his predecessor, Mr. Milthorpe, and his failure to examine the cash account or to check the cash on any one occasion must bring upon his own shoulders a great deal of the responsibility for the irregularities and deficiencies which have occurred in the accounts under his charge.

12. I attach a copy of my letter (enclosure 5) addressed to the Resident, Blantyre, giving directions for the adjustment of the accounts.

13. In accordance with your instructions I am claiming on the Crown Agents for the Colonies for the sum of £22,134, under the terms of the Security Bond under which Mr. Markwick is guaranteed up to a sum of £200.

I have the honour to be,
Sir,

Your obedient servant,

(SGD.) K.R. TUCKER.

Acting Treasurer.

Enclosure No. in NYASALAND No. dated

COPY FROM:— The Acting Chief Secretary, Zomba.

SV/MS C.S. To — Mr. R. A. Markwick, Esq.,

501

DATED — 5th January, 1924.

Sir,

I am directed to request you to furnish an explanation of the apparent irregularities in the accounts of the Resident, at Blantyre, which are shown in the enclosed copy of a memorandum by the Resident. These irregularities are alleged to have taken place when the books were kept by you and the cash was in your charge.

I am to direct you to furnish a reply to this letter before 1 p.m. on Monday the 5th instant.

I have the honour to be,

Sir,

Your obedient servant,

(Sgd) RANALD MacDONALD,
Acting Chief Secretary.

Enclosure No.

IN NIASLAND No.

dated

532

COPY

FROM:— Mr. R. A. Markwick.

TO:— The Hon: The Acting Chief Secretary, Zomba.

DATED:— 15th January, 1924.

Sir,

I have the honour to acknowledge receipt of your letter No. 27/22/G.S. dated the 5th inst. which was handed to me yesterday by Mr. Foster on my return from Blantyre.

2. The irregularities enumerated in the Resident, Blantyre's letter, with the exception of the hoes have now been adjusted. When balancing up to hand over I found a surplus of approximately £41 which at the time I could not account for. I sealed this in a bag and put it into a cupboard in Mr. Murray's office, knowing at the time that I should be returning to Blantyre and then could go into the question with Mr. Murray. Unfortunately I was on the sick list for a week and could not go through to Blantyre as I expected, and in the meantime the various outstanding items were discovered.

3. I realize now that I should have reported the surplus immediately, which surplus could only have happened by carelessness on my part and the only excuse I can offer is that for several months there has been an abnormal amount of work in the Blantyre office.

4. With regard to the shortage in hoes, at present I am unable to account for them, and am still making enquiries as I am under the impression that some time early in 1922 a large number were on loan to the P.S.S. in Blantyre.

5. I regret this carelessness on my part and can assure you that you will have no occasion to find fault with my work in the future.

6. As requested I am replying direct to you and am sending a copy for the information of the Provincial Commission, Blantyre.

I have the honour to be,

Sir,

Your obedient servant,

(Sgd) R. A. MARKWICK.
Clerk.

Enclosure 2

"B"

Enclosure No.

in NIASALAND No.

dated

COPY.

FROM: The Acting Chief Secretary, Zomba.

CONFIDENTIAL

TO: Mr. R. A. Mackwick.

533

DATED 8th February, 1934.

Sir,

With reference to your letter of the 12th January I am directed to inform you that, although the shortages in your cash account reported in the letter from the Resident, Blantyre, a copy of which accompanied my letter of the 5th ultimo, amounting to some £54 odd have now been explained by you and rectified, you have still failed to explain satisfactorily the deficiency in the number of bees which should have been on hand and in your charge. The number of bees unaccounted for is 641 and represent a cash value of £22:1:0.

2. Since my letter of the 5th January was written further investigation of the accounts of the Resident, Blantyre, of which you were in charge has shown that the following cheques:-

- (a) £22:17:10 Payment on account of Income Tax by Hassan Jan Mahmood £1:12:22.
- (b) £12 Payment by Mr. Sherrett on account of licences July 1928.
- (c) £12:10/- Payment by the Limbe Trading Company on account of licences in January, 1928.

were received by you, that you failed to issue receipts or licences for the amounts which they represent, that you failed to bring the amount on charge in your cash account, and that although you paid the cheques into the Bank account of the Government at Blantyre as part of the receipts brought on charge in your cash account, that account does not show any surplus. Your cash account is therefore short by the amount of £77:7:10. The total shortage in your accounts, including the value of the bees mentioned in paragraph 2 above, viz. £22:1:0, is therefore £100:8:10.

3. The amount of £12 represented by Mr. Sherrett's cheque was paid originally in July 1928, and that of £12:10/- represented by the Limbe Trading Company's cheque in January, 1928. In both of these cases you failed to issue licences or receipts either at the time when the cheques were received by you or at any subsequent date. In both of these cases you induced the drawers of the cheques to alter the dates of them. You failed to report the matter to the Resident, Blantyre, or even when the dates of the cheques were altered, to issue the necessary licences or receipts or to bring the amounts on charge in your cash account. It must have been within your knowledge that by using the amounts of these cheques and of the cheque for £22:17:10 paid by Hassan Jan Mahmood on account of Income Tax as part of your cash receipts without bringing them on charge you were short by £77:7:10 in the cash for which you were responsible yet you failed at any time to report this shortage.

4. I am to call upon you to state in writing before the 15th instant any grounds upon which you rely to exculpate yourself from the charges hereby made that you have failed to account for the sum of £77:7:10, represented by the shortage in your cash account and also to account for 641 bees, valued at £22:1:0, which should have been but are not in the store at Blantyre.

I have the honour to be,

Sir,

Your obedient Servant,
(Sgd) R. McDONALD
Acting Chief Secretary.

Enclosure No.

IN NATALAND No.

dated

COPY FROM Mr. R. A. Markwick.

514

To: The Hon: The Chief Secretary, Zomba.

DATED - 15th February, 1924.

Sir,

In reply to your letter dated the 8th inst. requesting me to account for a cash deficiency of £77: 7: 10 in the Blantyre Accounts together with a shortage of 641 hoes, I have the honour to reply as follows:-

2. At Blantyre I found several items which should have been accounted for on the debit side of the Cash book amounting to £24:16:8, details of which I have shown on attached statement. The amounts under heads 5, 6, 7 will possibly be increased when the Resident, Blantyre has checked the Pensioners & Reservists books.

3. This still leaves a shortage which I think is either a payment I have failed to account for or a large cheque which has gone astray and has not been credited to the Government Account.

4. With regard to the hoes, I seem to remember handing a large number on loan to the F.W.D. and have received a reply from Mr. Telputt that although he does not remember, it is possible that he borrowed them for work on the Lunan Road.

5. I will not attempt to make excuses for these errors, as it is certainly gross carelessness on my part and hope you will take as lenient a view of this as possible and give me an opportunity of paying this shortage by monthly payments until the balance is accounted for, and assure you that in future I will diligently carry out any work that may be given to me.

I have the honour to be,

Sir,

Your obedient servant,

(Sgd) R. A. MARKWICK,

Clerk.

Cash deficiency - C.S. letter dated the 8th inst.

- (a) 258:17:10
 - (b) 12: 0: 0
 - (c) 12:10: 0
-
- CVV: 7:10

Commissions found in the Blantyre Station Cash Book.

(1) Police Travelling voucher not charged.	25: 0: 0
(2) Marist Fathers cheque - Licences issued	1: 0: 0
(3) P.S.D.A. Station upkeep voucher not charged.	3:10: 0
(4) Licences issued but cheques not presented	1: 0: 0
R. Mafadyan	3: 0: 0
R. Milward	
(5) K.A.R. Pensioners	6:19: 07
(6) K.A.R. Reservists	5:12: 67
(7) P.S. D.A. - Native Shelters	15: 0
	<u>224:16: 6</u>

With reference to Nos. 5 & 6, above amount will possibly be increased. The Resident, Blantyre is inspecting the Pensioners books. Also a credit balance found at Audit of sums which had been brought on charge twice.

COPY

FROM:—

The Acting Treasurer, Zomba,

TO —

The Resident, Blantyre.

DATED —

Sir,

I have the honour to forward herewith three schedules intitled "A", "B" and "C" for action in connection with the discrepancies and irregularities which have been revealed since December 1923 in the Blantyre Station Books.

Schedule "A". This concerns the Cash Book only and the entries therein detailed should be posted to the Cash Book in full.

Schedule "B" includes one entry for the Stamps Ledger.

Schedule "C" covers one entry for the Trade Goods account.

2. The entries enumerated in Schedule "A" should be posted in sequence and it would be useful for reference to devote an entire page of the Cash Book to this purpose alone.

3. Action should be taken as regards the three schedules on the same day which must be a day before the close of the financial year.

4. Enclosures for necessary action are:-

- (a) Cheque value £1-5-0 drawn by J. Farramore
- " " 3-0-0 " " R. Milner
- " " 1-0-0 " " R. Milner
- " " 1-0-0 " " R. Milner
- (b) Motor cycle licence No. 1212 for Mr. E. E. Jennings
- Driver's certificate No. 430 for -d-
- Application for Motor Licence No. 923 from J. Farramore.
- (c) Expenditure Voucher "Police - Travelling" value £3.

I have the honour to be,

Sir,

Your obedient Servant,

(Sgd) E.R. TUCKER.

Acting Treasurer.

of the various discrepancies and irregularities discovered during period December 1923 to January 1924.

	Dr.		Cr.	
	£	s	£	s
<p><u>Item 1.</u> Cheque for £22-17-10 in respect of Income Tax paid in by H.J. Mohamed. Paid into Bank but not brought on charge.</p> <p><u>Adjustment.</u> Bring on charge in Cash Book and issue receipt</p>	22	17	10	
<p><u>Item 2.</u> Cheque for £12 paid in by Mr. Skerrett for Retail Trading Licence and Police Licence in July 1923. Licences not issued nor amount brought on charge but cheque paid into Bank.</p> <p><u>Adjustment.</u> Issues Licences and bring on charge</p>	12	-	-	
<p><u>Item 3.</u> Cheque for £12-10-0 paid in by Limbe Trading Company in January 1923 for Wholesale and Retail Trading Licence for quarter ended March 1923. Licence not issued nor amount brought on charge but cheque paid into Bank.</p> <p><u>Adjustment.</u> Issue Licence noting on it and its counterfoil the period it is in respect of and bring amount on charge</p>	12	10	-	
<p><u>Item 4.</u> Cheque for £1 paid in by Mariet Fathers in April 1923 for Gun licences. Neither issued, brought on charge, nor cheque paid in.</p> <p><u>Adjustment.</u> Issue Licence, bring on charge, request drawer to alter date of cheque and pay into Bank.</p>	1	-	-	1
	76	7	10	

Brought forward

Item 2. Licenses (sum) 1894/5 issued to Mr. Mowbray in April 1922. £1 s. 0. 0 in April 1922 but cheque for same not paid into bank.

Adjustment. Request drawn to alter date of cheque and pay into bank.

Item 3. Cheque paid in by Mr. Howard for £3 in March 1922 for motor license. License not issued, amount not brought on charge nor paid into bank.

Adjustment. License was required for 1922-23 and should be issued setting year on license and its counterpart. Bring amount on charge, request drawn to alter date of cheque and pay into bank.

Item 4. Cheque for £1-4-0 sent by Officer Commanding "H" Company L.I.C. in payment of tax taxes. The tax receipts were not issued nor the amount brought on charge but the cheque was paid into the bank.

Adjustment. Issue license noting year on them and counterpart. Bring on charge, request drawn to alter date of cheque and pay into bank.

Carried forward

10	7	10	1	-	-
1	5	1	1	5	5
1	10	1	6	10	10

Brought Forward

Item 1. Licenses (sum) 2374/6 issued to Mr. N. M. N. in April 1932. E. S. O. O. in April 1932 but cheque for same not paid into Bank.

Adjustment. Request drawn to alter date of cheque and pay into bank.

Item 2. Cheque paid in by Mr. Milward for £5 in March 1932 for motor license. License not issued, amount not brought on charge nor paid into bank.

Adjustment. License was required for 1932-23 and should be issued during year on license and its counterfoil. Bring amount on charge, request drawer to alter date of cheque and pay into bank.

Item 3. Cheques for £1-6-0 sent by Officer Commissioning "E" Company L.A.V. in payment of tax. The tax receipts were not issued nor the amount brought on charge but the cheque was paid into the bank.

Adjustment. Issue Tax Receipts and bring on charge

Item 4. Cheque for £1-5-0 paid in by Mr. Parraway in respect of Motor License and Driver's Certificate in March 1932. License not issued, amount not brought on charge nor paid into Bank.

Adjustment. Issue licenses noting year on them and counterfoil. Bring on charge, request drawer to alter date of cheque and pay into bank.

Carried forward

	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10
	1	2	3	4	5	6	7	8	9	10

Dr.

Cr.

Brought forward

Item 9. Cheque for £1 said to have been paid in by Mr. Dwyler in January 1923 for Motor Cycle License. License not issued, amount not brought on charge nor cheque paid in.

Adjustment. Issue license noting year on it and counterfoil. Bring amount on charge, request driver to alter date of cheque and pay into bank.

Item 10. Police - Travelling, amount £3:- Paid by Blantyre but not claimed.

Adjustment. Obtain Centroller's signature to voucher and credit cash.

Item 11. P. and D.A. Station Upkeep £3-10-0. Paid by Blantyre but not claimed.

Adjustment. Obtain voucher duly certified and credit cash.

Item 12. K.A.R. Pensioners and Reservists items £3 and £9-3-0 paid by Blantyre but not claimed.

Adjustment. Obtain duly certified vouchers and credit cash.

Item 13. P. and D.A. Native Shelterers paid by Blantyre but not claimed.

Adjustment. Obtain duly certified voucher and credit cash.

83

16

10

5

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1

-

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1

-

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3

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-

-

-

3

10

-

-

-

-

9

3

-

84

16

10

23

15

-

Carried forward

Item 14. Stamps as follows were brought on charge twice in Cash Book in respect of a single issue:-

D.S.C. Case No. 304 - 5 - 0
 326 - 10 - 0
 Fav's of 309, 311
 314, 316 - 6 - 0

Adjustment. Credit cash and support by voucher (Form 10) Refunds of Revenue referring to this letter as Authority.

Item 15. Cases as under were stamped but no stamps written off in Stamp Book. Values of stamps not brought on charge in Cash Book.

Sub-District. No. 9 date 1. 8.23 1-0
 " 15 " 18. 8.23 1-0
 " 25 " 5.12.23 2-0
 Dist: Civil 13 August 2-6
 Dist: Oris: 319 9.11.23 2-0
 Death Cert: 150 26. 7.23 2-5

Adjustment. Bring on charge in Cash Book the sum of 18/- and write off stamps in Stamp Book to the value of 12/-

Item 16. A and A Permit 1701 G. O. C. August and September, 1928 - Claim 2/6
 Final Adjustment. Prepare voucher (Form 10) quoting this letter as Authority and debiting advances - Crown Agents Guarantee Fund with 250-12-4

B.B. Ref. Item 1. If action has already been taken on my letter 2/1708 of 19.2.24 no further adjustment is necessary as regards this item. Care should be taken also to see if any of the items included herein have already been adjusted.

94	26	10	23	13
-	-	-	1	1
-	12	-	-	-
255	8	10	60	12
			88	8
				10

Adjustments to be passed through Blantyre Stamps Account in order to effect settlement of discrepancies - period December 1923 - January 1924.

	Dr.	Cr.																														
	1	2																														
<p><u>Item 1.</u> Motor Licence No. 1212 = £1-10-0 and Driver's Certificates No. 430 = 5/- said to have been paid for in cash by Mr. Jermine. Amount was brought on charge in Cash Book and Licences issued also stamps were written off in Stamp Book but not affixed to Licences.</p> <p><u>Adjustment.</u> No action necessary.</p> <p><u>Item 2.</u> Cases as undernoted were stamped but no stamps written off in Stamp Book.</p> <table border="0" style="margin-left: 40px;"> <tr> <td>Sub-District No. 9</td> <td>Date</td> <td>1.8.23</td> <td>=</td> <td>1-0</td> </tr> <tr> <td>"</td> <td>"</td> <td>13 18.8.23</td> <td>=</td> <td>1-0</td> </tr> <tr> <td>"</td> <td>"</td> <td>23 5.12.23</td> <td>=</td> <td>2-0</td> </tr> <tr> <td>Dist: Civil</td> <td>"</td> <td>13 August</td> <td>=</td> <td>2-6</td> </tr> <tr> <td>Dist: Crim.</td> <td>"</td> <td>31.9.23</td> <td>=</td> <td>2-0</td> </tr> <tr> <td>Death Cert.</td> <td>"</td> <td>150 26.7.23</td> <td>=</td> <td>2-6</td> </tr> </table> <p><u>Adjustment.</u> Write off stamps to the value of twelve shillings in Stamp Book.</p>	Sub-District No. 9	Date	1.8.23	=	1-0	"	"	13 18.8.23	=	1-0	"	"	23 5.12.23	=	2-0	Dist: Civil	"	13 August	=	2-6	Dist: Crim.	"	31.9.23	=	2-0	Death Cert.	"	150 26.7.23	=	2-6	-	-
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Death Cert.	"	150 26.7.23	=	2-6																												
	-	12																														
		601																														

Adjustments to be passed through Blantyre Station Unallocated Stores - Grain and Miscellaneous account in settlement of discrepancies in stock revealed during period December 1923-January 1924.

Balance of books shown in Blantyre Trade Goods account at 31-1-24 was "Nil". The Balance according to Treasury Records should be 641 books @ 1/-

Adjustment.

Write on the Trade Goods Ledger for March 1924 the balance which has been dropped viz 641 books @ 1/-.

Prepare a voucher debiting 641 books @ 1/- to Advances - Crown Agents' Guarantee Fund and credit Trade Goods Account with it as an issue. Voucher should bear full reference to this schedule and covering letter.

Dr.		Cr.	
£	s	£	s
32	1		
		32	1