

GOVERNMENT OF THE GILBERT AND ELLICE ISLANDS COLONY

FORM B 2209  
G. Box 4208

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GOVERNMENT OFFICES,  
6 WYNARD STREET,  
SYDNEY.

26th. October, 1942.

No. 48.

Sir,

With reference to telegraphic correspondence ending with my telegram No. 1 on the subject of the indebtedness of the late Mr. G.B. Gallagher to Colony Government I have the honour to inform Your Excellency that an examination of the Phoenix Islands District account for the month of September, 1941, (an account prepared by Mr. D.C.I. Wernham from vouchers and records left by the late Mr. Gallagher) reveals an entry in the sum of £21.13.6 which is alleged to be an unexplained cash shortage.

2. Mr. Wernham, however, appears to have made an error in this account in that the sum handed to the Sub-Accountant at Funafuti by Dr. D.C.M. Macpherson in October, 1941, is shown therein as £72.7.7 whereas in the Funafuti District account for that month Mr. Wernham, the then Sub-Accountant, acknowledged and brought to account the sum of £106.3.2. There is no doubt that the latter figure is correct and the Phoenix Islands account for September, 1941, should apparently reveal a cash surplus of £12.2.1. I do not feel justified in amending the account, however, without further explanation from the Sub-Accountant.

3. It is possible that Mr. Wernham may already have reported the matter of this apparent shortage to Your Excellency and I have therefore considered it advisable to submit this explanatory despatch. I should be grateful if a copy could be forwarded to Mr. Wernham with a request that the matter be thoroughly investigated.

I have the honour to be,

Sir,  
Your Excellency's most  
obedient servant,

(Signed) GRAINGER CLARKE.

Treasurer.

His Excellency

The High Commissioner for the Western Pacific,  
Suva, Fiji.