

information to warrant a charge against the person suspected. It will therefore be necessary for the Department to refund the amount to the depositor and obtain parliamentary authority to write off the loss.

F. A. Ramsay, Postmaster and storekeeper, Brookside, was found to have a shortage of £26 8s. 9d. in the official cash when an audit was made. The police investigated, and Ramsay pleaded guilty in the Supreme Court, and was admitted to probation for a period of two years. The amount of the deficiency was made good by Ramsay, who is no longer employed by the Department.

George Thomas Edwards, fruiterer, who acted as Postmaster at Lyall Bay, was charged on the 26th March with the theft of £38 2s. 8½d., the property of the Department, and was committed to the Supreme Court for trial.

Miss Ngatapa Rangiaho, non-permanent Postmistress, Ruatoki North, was found to have a deficiency in the official cash of £18. When questioned by the police, Miss Rangiaho admitted having misappropriated the amount, which she handed to the Department. She appeared in the Magistrate's Court at Ruatoki North, and was admitted to probation for a period of two years.

James Murray was referred to in the report of last year as having been admitted to probation for failing to account for the sum of £65 12s. It was later found that an amount of £200 had been fraudulently withdrawn from a savings-bank account at Fairlie. The transaction was handled by Murray, and he will be charged with the theft of £200. He is at present serving a sentence at Waikune on charges not affecting the Department. The depositor's account will require to be reimbursed and the loss written off by parliamentary authority.

Public Works Department.

E. M. Roberts, a storekeeper's assistant in the Public Works Department, Beaumont, was sentenced to three years' reformatory detention for failing to account for £6 1s. 5d. received from the sale of stores and for the theft of Government stores valued at £97 10s. 4d. The loss will require to be written off by parliamentary authority. Dismissed from the Service.

Registrar-General's Department.

A. R. Kennedy, Registrar of Births, Deaths, and Marriages, Dunedin, whilst his accounts were being audited, surrendered himself to the police and admitted defalcations amounting to £72. He later appeared in the Police Court charged with the theft of £81 10s. 6d., pleaded guilty, and in the Supreme Court was admitted to probation for a term of one year. Restitution was made. Dismissed from the service.

LOSSES AND OTHER IRREGULARITIES.

Department of Agriculture.

As the genuineness of the signatures on two receipts supporting the vouchers for travelling-expenses of a rabbitier employed by the Department of Agriculture appeared to be doubtful, investigation was made by an Audit Inspector, who ascertained that one of the receipts was not genuine. The matter was placed in the hands of the police, who obtained information showing that the offender did pay the moneys in question, and could have obtained a proper receipt by writing for it, in view of which the Audit Office took no other action than to place the facts before the Public Service Commissioner.

Customs Department.

An examination of the accounts of a Collector of Customs revealed two amounts, £20 9s. 7d. and £1 15s., which had not been brought to charge. Owing to the decease of the officer concerned it is not now possible to ascertain the cause of the failure to account. An item will be taken in this year's appropriations to make good the loss of revenue, and the amount will be written off.

An officer of the Customs Department who is now deceased failed to lodge in the Post Office Savings-bank a sum of £20 handed to him by a fireman on the 23rd December, 1924, for the purpose of depositing to the latter's account. The amount was made good by a relative.

Defence Department.

The Timaru Drill-shed was broken into during January, 1925, and two cornets stolen. The police arrested the offenders, who were dealt with through the Civil Court. The stolen articles were recovered.

Department of Education.

A sum of 10s. of imprest money representing petty cash was stolen from the Central Store of the Education Department, Wellington, about the 25th January, 1925, entrance to the building having been gained by breaking a window. The police have been unable to identify any person in the matter. The amount will require to be written off by parliamentary authority, and an appropriation taken to reimburse the Imprest Account.

Department of Health.

Investigation was made of a case in which a loss resulted from the sale of a Ford motor-car by an Inspector of Health at Blenheim at a price lower than the best quotation received. There was delay in forwarding the quotations to Wellington for decision, consequently the best offer was withdrawn. As the Inspector had apparently acted under a misapprehension regarding his responsibility for immediately forwarding the quotations, the matter was dealt with by specially drawing his attention to his responsibilities in such matters.