

withdrawal slip. The matter was investigated by the Police Department, but the person responsible for the forgery could not be traced. The Department will be called upon to replace the amount, and the loss to the State will require to be written off by parliamentary authority.

Albert Edward Carpenter was sentenced at Auckland to two years' reformatory detention for withdrawing from the savings-bank account of D. McIntosh, by means of forged slips, the amount of £150. The Department has repaid to the depositor the amount stolen, and will require to obtain parliamentary authority for writing off the loss.

Doris Helen Brown, Auckland, was sentenced to reformatory detention not exceeding three years for having, by means of a forged withdrawal slip, withdrawn an amount of £40 9s. 9d. from a savings-bank account, Auckland. As the depositor had taken reasonable care of his pass-book, the Department will be required to reimburse him and obtain parliamentary authority to write off the amount of the loss.

An amount of £10 was withdrawn from the account of a depositor in the Wellington District, by means of a forged withdrawal slip. The name of the forger is known to the police, but sufficient evidence to warrant a prosecution is not forthcoming. The amount stolen was made good by the Department, and the loss will require to be written off by parliamentary authority.

Rauahi Taki and Taki Rauahi (father and son) both had savings-bank accounts containing their war gratuities. The father, who was also known under his son's name, withdrew amounts from both accounts, with the result that the Department was called upon to make good the amount of £44 4s. 4d. withdrawn from the son's account. The police endeavoured to recover the money, but during their investigations the father died and left no estate. The loss will require to be written off by authority of Parliament.

Douglas James Sampson (not an officer of the Department) on being charged by the police with the theft of a savings-bank pass-book at Wellington, admitted having stolen the book and forged a withdrawal slip for the sum of £19 10s. He appeared in the Supreme Court, and was sentenced to two years' reformatory detention. The Department will require to make good the amount and obtain parliamentary authority to write off the loss.

A sum of £40 was fraudulently withdrawn from a savings-bank account in Wellington on the 10th April, 1924, by means of a forged withdrawal slip. The police have the matter in hand. As the depositor was not concerned in the fraud the Department will reimburse the account, and the amount will require to be written off by parliamentary authority.

SURCHARGES.

In pursuance of the terms of section 65 of the Public Revenues Act, surcharges were issued against various officers in respect to the irregularities hereunder mentioned :—

Defence Department.

On examination by the Audit Office of the cash and store accounts of the Defence Department relative to the sale by auction of blankets at Auckland it was found that through error on the part of the officer concerned in the arrangements a loss to the State of £210 5s. resulted. A surcharge was issued against the officer, who appealed, and was granted relief from the surcharge by the Minister of Finance, in pursuance of powers vested in him by section 67 of the Public Revenues Act. A reprimand was administered. The loss will require to be written off by parliamentary authority.

Lands and Survey Department.

An officer of the Lands and Survey Department, New Plymouth, was surcharged the sum of £1 12s. 7d. for negligence in permitting a demand by the State Advances Office for payment of an instalment due on a mortgage to be filed instead of being passed to the Accountant for payment, in consequence of which rebate of £1 12s. 7d. was lost. The officer appealed, and, in pursuance of powers vested in him by section 67 of the Public Revenues Act, the Minister of Finance waived the surcharge. Amount will be written off.

A clerk in the North Auckland District Land Office, Auckland, was surcharged the sum of £4 9s. 1d., representing the amount of a survey charge that was irrecoverable owing to the lien having been wrongly apportioned by him. The officer appealed, in terms of section 67 of the Public Revenues Act, to the Minister of Finance, who, by virtue of authority vested in him under the section quoted, decided to allow the appeal. Amount will be written off.

A clerk in the Lands and Survey Department, Auckland, was surcharged with the amount of £2 5s. 1d., representing a payment required to be made by the Department by reason of a claim by the State Advances Office not having been met within the period for which rebate was allowed. He paid the amount into Public Account, but as it was shown that he was responsible only to the extent of £1 2s. 5d. a refund of £1 2s. 8d. is being made, and this amount will be written off.

Prisons Department.

An officer of the Prisons Department was surcharged the sum of £59 9s. 6d. for failure to collect the amount from the persons to whom materials had been supplied and services rendered to the value stated. He appealed, and the Minister of Finance, in pursuance of powers vested in him by section 67 of the Public Revenues Act, waived the surcharge, but directed that he be reprimanded for his laxity. The loss will require to be written off by authority of Parliament.