

(c) STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES

The improvement mentioned in last year's report in regard to defalcations by departmental officers has not been maintained, the number of cases and the amount involved this year being greater than were reported last year.

A serious defalcation occurred in the Native Department, where an officer occupying a position of Property Supervisor did not account for certain of the proceeds received by him from sales of live-stock. The thefts had gone undetected for a considerable time, partly through the culprit being in a position to falsify tallies, and the case emphasized the need for periodical independent tallies of stock in respect of each farm. There were also serious irregularities in connection with Army pay in Dunedin, and further reference is made to this matter on page xv of this report.

The number of cases in which recipients of pensions, sustenance, age, and other benefits obtained payment in excess of scale rates by failing to disclose material particulars of their circumstances to the Department concerned shows a further reduction when compared with the previous year. The number of cases reported this year is 551, as against 1,330 last year.

Nature of Irregularity.	Amount involved.	Action taken, and Result.
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Air Department**IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS**

	£	s.	d.	
Theft of allotment cheque	3	7	5	Police investigations unsuccessful.
Theft of allotment cheque	8	0	0	Police investigations unsuccessful.
Theft of allotment cheque	8	12	6	Police investigations unsuccessful.
Theft of allotment cheque	7	10	0	Police investigations unsuccessful.
Theft of allotment cheque	7	16	6	Police investigations not yet complete.
Allowances obtained by fraud	24	19	6	Action taken by police not yet complete.

Army Department**IRREGULARITY BY DEPARTMENTAL OFFICER**

Misappropriation of public moneys	31	8	6	Offender convicted and sentenced to four months' imprisonment with hard labour.
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IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

Theft of ammunition	2	10	0	Restitution made.
Theft of stores	Not stated			Police investigations unsuccessful.
Theft of stores	Not stated			Offender convicted and sentenced to three months' imprisonment.
Theft of stores	43	0	0	Three offenders; one sentenced to three months' imprisonment, one to two months, and the other to one month. Stores recovered.
Loss of public moneys	10	5	2	Offender tried by field general court-martial and sentenced to 120 days' detention for forging authority to obtain soldier's pay involved.
Theft of cash	42	6	2	Investigated by Court of Inquiry without success.
Theft of stores	Not stated			Police investigations not yet complete.
Theft of stores	Not stated			Offender fined £5 and discharged. Stores recovered.
Theft of cash	25	0	6	Offender ordered to make restitution, and directed to come up for sentence if called upon within three years.
Theft of stores	Not stated			Police investigations unsuccessful.
Theft of stores	Not stated			Offender fined £2.
Failure to account for public moneys	1	0	0	Investigations not yet complete.
Theft of allotment cheques	12	19	0	Police investigations unsuccessful.
Theft of allotment cheques	3	3	0	Police investigations unsuccessful.
Theft of allotment cheques	5	12	0	} Prisoner discharged and ordered to make restitution.
Theft of allotment cheques	7	14	0	
Theft of allotment cheques	3	3	0	Police investigations unsuccessful.
Theft of stores	92	3	7	Seven offenders; one was convicted and sentenced to twenty-eight days' imprisonment, two were convicted and sentenced to fourteen days' imprisonment each, two were fined £5 each, and in two cases the charges were dismissed.
Fraudulent withdrawal of soldier's pay	21	10	10	Proceedings by Court of Inquiry unsuccessful.
Theft of stores	33	19	8	Police investigations not yet complete.
Thefts of arms and ammunition—thirteen instances	Not stated			Each loss was investigated by the police without success.
Fraudulent withdrawal of soldier's pay	19	9	9	Proceedings by Court of Inquiry unsuccessful.
Theft of stores	Not stated			Police investigations not yet complete.
Fraudulent cashing of allotment warrants	26	17	0	Offender sentenced to six months' imprisonment.
Misappropriation of public moneys	87	12	1	Offender tried by field general court-martial and sentenced to six months' imprisonment.
Public moneys obtained by fraud	557	0	0	Ten offenders sentenced to varying terms of reformatory detention or imprisonment.

Health Department**IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS**

Postal warrant cashed by unauthorized person	1	10	0	Police investigations unsuccessful.
Postal warrant cashed by unauthorized person	0	7	6	Police investigations unsuccessful.

Industries and Commerce, Tourist and Publicity Department**IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS**

Theft of cash	0	8	6	Police investigations unsuccessful.
Theft of games tickets	5	1	6	Police investigations unsuccessful.