

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

Five serious cases of misappropriation of public moneys by departmental officers occurred during the year, and the person involved in each case was a senior accounting officer. The total sum stolen in the five cases, in three of which forgery or falsification of documents was resorted to in order to conceal the thefts, was £1,172. In addition to these five cases, there were seven other cases of theft by public servants involving a sum of £68.

Five misappropriations by temporary clerks in pay offices of the Army Department also occurred. The sum of the misappropriations in these five cases amounted to £1,417, and in three of them forgery or falsification of records was in evidence.

As pointed out in previous reports, the ordinary safeguards provided by internal checks are applied wherever possible to prevent irregularities, and the Audit Office, in the course of its duties, examines the accounting systems in operation and suggests improvements where necessary.

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 Social Security Department again shows a substantial reduction when compared with the previous year. The number of cases reported this year to the Audit Office by the Department is 211, against 551 last year.

Nature of Irregularity.	Amount involved.	Action taken, and Result.
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NOTE.—In all cases marked * police inquiries were either unsuccessful or are incomplete.

Air Department

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

	£ s. d.	
Theft of seven registered letters <i>en route</i> from air station to post-office	11 10 0	Claims for losses in respect of the registered letters met by Department.*
Public moneys obtained by fraud	5 14 4	*
Fraudulent cashing of allotment imprest cheques—seven instances	69 17 10	Each loss was investigated by the police and convictions obtained in two cases. Inquiries in respect of two other cases have not yet been completed.
Theft or improper possession of stores, equipment, petrol, and arms—thirty-eight instances	Not stated	Each case was investigated by the police or by the Air Force authorities. Convictions were obtained in eleven cases.

Agriculture Department

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

	£ s. d.	
Theft of cash	7 18 0	*
Theft of petrol—three instances	5 0 0	Two offenders in one case each fined £3. Police inquiries unsuccessful in two cases.

Army Department

IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS

	£ s. d.	
Misappropriation of public moneys	203 10 8	Offender sentenced to eighteen months' reformatory detention. £28 3s. 3d. recovered.
Misappropriation of public moneys	28 13 10	Offender admitted to probation for eighteen months.
Misappropriation of public moneys	46 5 11	Offender admitted to probation for a period of two years. Restitution ordered.
Misappropriation of public moneys	263 10 3	Soldier convicted and sentenced to three months' hard labour.
Misappropriation of public moneys	875 2 6	Offender sentenced to six months' imprisonment.
Dependant's and child's allowances fraudulently obtained by a soldier and person representing herself as the soldier's wife	237 19 6	Offenders placed on probation for two years on the condition that they refund at rate of £1 per week a sum not exceeding £100.
Excess allotment and dependant's allowance obtained by fraud	146 2 0	Offender convicted and placed on probation for a period of four years and ordered to make restitution.
Theft of cash (Middle East Forces)	218 11 2	Proceedings by Court of Inquiry unsuccessful.
Theft of cash (Middle East Forces)	160 16 3	Proceedings by Court of Inquiry unsuccessful.
Theft of cash (Middle East Forces)	100 0 9	Proceedings by Court of Inquiry unsuccessful.
Theft of cash (Middle East Forces)	1,282 1 0	Five Native offenders under arrest awaiting trial; £180 17s 11d. recovered. Court of Inquiry ordered the officer responsible for the custody of the cash to be reprimanded and to make good the sum of £37 10s.
Fraudulent cashing of a remittance warrant ..	6 1 8	*
Fraudulent cashing of pay warrant	2 18 0	*
Fraudulent cashing of pay warrant	4 0 6	Offender convicted and sentenced to six months' imprisonment.
Fraudulent cashing of pay warrant	0 18 0	Offender convicted and ordered to make restitution.
Fraudulent cashing of allotment and dependant's allowance warrants—fifty-two instances	446 2 3	Each loss was investigated by the police. Eleven convictions were obtained and restitution of £41 10s. 6d. was ordered. Inquiries in respect of two of the cases are not yet complete.
Theft of cash	2 12 3	*
Theft or improper possession of stores, equipment, petrol, and arms—forty instances	Not stated	Each case was investigated by the police or Military authorities. Convictions were obtained in twelve instances.