disclosed in relation to the Public Service. The fact is that offences of this nature appear to be always more common or more commonly disclosed during periods of financial stress, the reasons for which are not far to seek, but need not be set forth here.

The real cause of the seemingly large proportion of Government employees involved in these cases of prosecution arises from the simple fact that in every instance of such offence in the Service proceedings are instituted in accordance with what is ruled to be Audit Office duty, whereas in the case of private or proprietary employees there is very often no action taken for such misdeeds either as a matter of policy or some like equivalent. Even under these conditions, prosecutions taken by Audit outside the Public Service—that is, with regard to local-body officials and the like—bear at least an equal proportion to those instituted against Government servants when the respective numbers of each are taken into account; and I trust that hereafter a juster view will be entertained of the reliability and integrity of the vast majority of officers of the Public Service.

Defence Department.

1. W. E. Cook, a member of the Ordnance Staff at the Featherston Military Camp, was, on the 30th June, 1920, charged with the theft of sums totalling £177 13s. 6d., and with having made false entries in certain documents regarding the sale of military blankets. He pleaded guilty, and was

sentenced by the Supreme Court to six months' imprisonment.

2. Sergeant (temp.) GREENWOOD and Corporal (temp.) INNES, charged with falsification of payment vouchers: Two informations were laid against Innes, (1) forgery and (2) theft. The amount with which he was charged was under £2. There were eleven similar charges against Greenwood, involving £65. The amount was later paid to Public Account. Both pleaded guilty, and were sentenced. Sergeant Greenwood: First charge—released on probation for three years; ordered to pay costs of prosecution, £14 5s. Other charges—to come up for sentence if called upon within three years. Corporal Innes: Released on probation for two years and to pay cost of prosecution, £3 3s.

3. Order for the supply of civilian clothing to J. Batchelor, filled in and negotiated by F. E. Oakes, whose services had previously been dispensed with on account of misconduct. Amount,

£5 5s., written off.

4. Sales of Admiralty stores: Shortage of £7 18s., retail cash sales.

- 5. A. Owen, Vocational Accountant, Military Hospital Workshop, Dunedin: Deficiency on sale of splints and surgical appliances, £86 9s. 6d. Owen had entered in his books fictitious names and amounts supported by falsified vouchers. Amount, £72 9s. 6d. He was prosecuted and sentenced to six months' imprisonment.
- 6. D. E. SUTHERLAND, Vocational Training Staff, Wellington: Embezzlement of £72 1s. 8d. belonging to Recreation Fund and £33 11s. 10d. to Public Account. Prosecuted. Six months' hard labour.
 - 7. W. F. HARRISON: Obtaining money under false pretences: Matter is now in hands of police.

Mines Department.

8. F. J. Butler, Christchurch State Coal Depot: £2,033 4s. 4d. Amount repaid to Public Account. Prosecuted and sentenced to two years' reformative treatment.

Government Life Insurance Department.

9. A. A. MARRYATT: Deficiency amounting to £3,575 11s. 3d. The accused managed to keep his books squared up to the end of February, 1921, by a system which he had adopted. The books did not disclose when the amounts had been received, but there was a deficiency in the amount banked. The accused had been a member of the staff for over thirty years. Three years' reformatory treatment.

Labour Department.

10. W. LITTLE: Charged with misappropriation of public moneys—£115 10s. Acquitted. The officer responsible for the laxity which facilitated the loss had left the Service, and it was futile to surcharge.

Marine Department.

11. L. E. Judd: Irregular transactions with public moneys—£57 5s. 10d. The officer was dismissed from the Public Service. No loss of money.

Post and Telegraph Department.

12. William Gordon Downes, Postal Officer, was charged at the Magistrate's Court, Wellington, on the 10th August, with having received £15 0s. 11d. from Richard Burgess which he failed to account for. Accused was committed for theft, and placed on probation for two years and ordered to refund the amount.

Public Works Department.

13. B. T. W. Owen, Assistant Public Works Engineer, Taumarunui: Contrary to Public Service Regulations, he received payment for private work done for the Kaitieke County Council, and also signed vouchers for £100 and £110 respectively for work (surveying) done by J. C. Bradley for the same county. Charges admitted by Owen. Prosecution for forgery did not take place; the officer was, however, dismissed the Service.

Justice Department.

14. S. A. Vallis, Clerk, Magistrate's Court, Dunedin: Misappropriation of £30 2s. Three years' probation.