

### SURCHARGES.

A number of irregular transactions necessitating the issue of surcharges occurred during the year, the particulars are as follows :—

#### *Defence Department.*

Captain McGee, Command Paymaster, Southern District, N.Z. Army Pay Department, Christchurch, was surcharged with the amount of £10, representing an overpayment of cost-of-living increase to ex-Quartermaster A. W. Shallcrass, N.Z. Permanent Staff (temporary), for which he was responsible. The amount was paid.

#### *Lands and Survey Department.*

W. E. Cockroft, Cashier, District Lands and Survey Office, Wellington, was surcharged the sum of £80 2s. 11d., representing amounts remitted by money-orders from Crown tenants and cashed by him for T. S. Dickson, who had stolen them. For the theft Dickson received six months' imprisonment and eighteen months' reformatory treatment, as shown below, and Cockroft, on appeal to the Minister in terms of the Public Revenues Act, was relieved of the surcharge with the exception of £5.

#### *Repatriation Department.*

Frank Henry Burbush, Repatriation Department, Auckland, was surcharged with the amount of £282. This officer was responsible for seeing that proper insurance was effected on chattels secured by bill of sale to cover loans granted to three returned soldiers for a furniture business. The surchargee, through negligence, omitted to see that a policy was taken out in the name of the King, consequently when the premises were burnt down no insurance was recoverable. On appeal to the Minister of Finance, under section 67 of the Public Revenues Act, 1910, he was relieved of the surcharge.

#### *Stamp Duties Department.*

Harold Beanland Walton, Stamp Duties Department, Auckland, was surcharged with the amount of £20 in respect to the loss of two £10 stamps from the stock of the Deputy Commissioner of Stamp Duties, Auckland. Mr. Walton appealed to the Minister of Finance, with the result that the appeal was allowed, and the amount will be written off.

#### *State Forest Service.*

Adam Duncan Macfarlane, State Forest Service, was surcharged with the amount of £16 13s. 2d., being expenditure in excess of the ruling market rates for cabinets purchased from Lankshear's Limited, Wellington, instead of through the Government Printer. The officer surcharged appealed to the Minister, with the result that he was relieved wholly of the amount of the surcharge.

Percy Morgan Page, Forest Ranger, relief works, Rangitikei sand-dunes, was surcharged on the 7th March with the amount of £16 6s. 11d., being the value of fencing-material stolen from Himintangi flag station whilst in his charge. Page appealed to the Minister of Finance, and the appeal was allowed.

#### *Wheat Controller's Office.*

Arnold Wright Smith, Assistant Wheat Controller, Christchurch, was surcharged with the amount of £70, being the cost of repairs rendered necessary to a motor-car the property of the New Zealand Government. The grounds on which the surcharge was made are that whilst in his care Mr. Smith through negligence permitted persons without authority to use the car and inflict damage thereto in excess of the amount stated. The surchargee has appealed to the Minister of Finance.

### DEFALCATIONS AND SHORTAGES.

There have been several cases of defalcation by Government employee, and proceedings were instituted against the delinquents whenever possible. The following are the particulars :—

#### *Defence Department.*

Lieutenant W. Reeve, Quartermaster, N.Z. Army Medical Corps, Auckland, was found guilty of theft of Defence stores amounting to £43, admitted to twelve months' probation, and discharged from the Forces.

Captain William Alfred Gustafson was on the 14th December, 1921, charged with the misappropriation of public funds amounting to £243 10s. 11d. belonging to the 2nd Mounted Rifles Regiment. He was committed for trial to the Supreme Court, New Plymouth, on the 15th February, when a verdict of "Not guilty" was given, the case being considered to be one of muddlement rather than of criminality. Discharged from the Forces.

Thomas Balfour Mason, who had been, prior to demobilization, Manager of the Canteen Funds, Trentham: Action arose out of a suit instituted by the committee of management of the Trentham Military Camp Canteen to recover the sum of £1,227 4s. 10d., plus interest, for which they alleged their manager was liable by reason of fraudulent conduct on his part. The Court's finding was that there was insufficient evidence of theft or of fraudulently failing to account for the goods or the proceeds, but assessed damages for trespass at £5 10s., and gave judgment for the £34 in respect of tanks which had been charged to the Canteen Committee.

W. F. Harrison, temporary clerk, Defence Department: Overpayment of £39 11s. 3d. was made to Private W. F. Harrison, who by passing himself off as a married man obtained wages at a higher rate than laid down by regulation. The whereabouts of Harrison are unknown to the police.

#### *Labour Department.*

James Ross Fraser, Clerk, Labour Department, was charged with the theft of £15 18s. 7d., the property of the Labour Department. He was admitted to twelve months' probation, ordered to pay the costs of prosecution, and dismissed the service.