

*Health Department.*

Amounts owing by patients who were treated at Rotorua, Pukeora, Otaki, Trentham, and Hanmer Hospitals and Sanatoria, and at the office of the Assistant Director Medical Services, Wellington	£	s.	d.
.. .. .	11,337	7	8

*Mines Department.*

Balance of principal and interest owing by the Taranaki (N.Z.) Oil-wells (Limited) ..	1,714	10	7
Rent owing on coal leases by Seaford Coal Company (Limited) (in liquidation) ..	640	14	6
Shortage of firewood stocks and various articles at Government Firewood Depot— articles worn out or stolen .. .. .	3,297	6	0
(When the wood was all sold out a shortage in stocks was revealed of 1,148½ cords. It was impossible to account for the shortage. The Coal Control Department commenced operations July, 1919, and the yard was taken over by Mines Department on 1st September, 1921. It was closed down on 28th September, 1922. The shortages therefore occurred before the Mines took over control. The Coal Control officers are not now in the Government service.)			
Shortage in coal stocks at Wellington and Christchurch State Coal depots, due to losses in handling, evaporation, and stone .. .. .	683	5	7

*Post and Telegraph Department.*

Value of materials deficient at stock-taking, damaged, or condemned as useless ..	5,905	11	11
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*Repatriation Department.*

Loans granted to discharged soldiers under Repatriation Act, 1918, irrecoverable by reason of debtors being bankrupt, wasters, or deceased .. .. .	3,454	9	5
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## MISAPPROPRIATIONS OF PUBLIC MONEYS.

*Defence Department.*

Sergeant-major Sanders, of the Defence Department, Marton, was demobilized in January, 1920, and was entitled to have his furniture removed to New Plymouth at the expense of the Department. Tenders were called for the removal and packing of the furniture, and in June, 1920, Sanders submitted a voucher for £47 15s. certified by him to the effect that the contract had been satisfactorily carried out. Payment to Sanders was made, but it later became known that the furniture had never been packed or removed from Marton. The police took the matter up, with the result that Sanders was found guilty and sentenced to two months' hard labour.

*Education Department.*

J. C. McGill Nutt, clerk, Education Department, Wellington, was found by the Audit Inspector to be short in his cash accounts in respect to wages of industrial-school inmates. Before the police could prosecute Nutt absconded to Australia, but as other larger amounts were subsequently found to have been misappropriated, he was brought back from Sydney, and was charged with the theft of £267 1s. 3d. and sentenced to three years' reformatory detention by the Supreme Court. Recovery of the amount was made from Nutt's estate, which was managed by the Public Trustee. Dismissed from the Service.

Ralph Emery Small, clerk in the Education Department, Wellington, was reported by the Audit Inspector as having, when called upon for an explanation, admitted the theft of £32 19s. 3d., trust moneys of an industrial-school inmate. The matter was taken up by the police, and in the Supreme Court Small was admitted to probation for two years. Restitution of the amount was made.  
Dismissed from the Service.

F. Marryatt, Education Department: Marryatt was manager of the Boys' Training-farm at Weraroa. The Department reported certain suspected irregularities to Audit, and an investigation of the accounts by Audit disclosed the fact that he had misappropriated approximately £300, portion of which consisted of moneys entrusted to his care by boys of the institution. The matter was handed to the police, with the result that Marryatt was found guilty by the Supreme Court and sentenced to six months' hard labour. Dismissed from the Service.

*Justice Department.*

J. Stanaway, cadet in the Justice Department, Invercargill, failed to account for £10 handed to him by the Clerk of Court, Invercargill, for payment to a firm of solicitors. He was prosecuted for theft, convicted, and sentenced at the Supreme Court to twelve months' reformatory treatment. Restitution was made. Dismissed from the Service.

Constable Harry Thomas Smith, clerk, Stipendiary Magistrate's Court, Kawhia, was reported by the Audit Inspector as having his records in a very unsatisfactory state, stamps to the extent of £5 12s. 6d. were short and irregularities in the treatment of cash were apparent. In the Supreme Court he was charged with having committed nine thefts in respect to moneys paid into Court. He was found guilty, and sentenced to three years' reformatory treatment. Dismissed from the Service.