Public Works Department.

George King, overseer in Public Works Department at Aria, was suspended in August, 1922, owing to doubt as to the genuineness of signatures appearing on some vouchers prepared by him. The matter was placed in the hands of the police, and on the 11th January, 1923, King was charged in the Stipendary Magistrate's Court on thirty separate indictments covering charges of forgery and theft of Government moneys, and reserved his defence. He was committed to the Supreme Court. On the 2nd March one charge was taken, and he was held to be not guilty. On 19th June, 1923, he was found guilty on two charges, sentenced to eighteen months' imprisonment, and ordered to pay £150 towards the cost of prosecution. Dismissed from the Service.

Land and Deeds Department.

William Neville Ward, clerk in the Land and Deeds Department, Wellington, was called upon whilst on his final leave prior to retirement, to explain the absence of a number of instruments affecting Native land presented for registration. Following the issue of a search warrant, some 150 deeds were discovered at his residence, and Ward was then charged with theft, found guilty, and sentenced to two years' reformative treatment.

New Zealand Government Railways Department.

David Hodges, clerk, Goods Office, Hastings, failed to account for sums totalling £76 5s. 7d. He appeared before the Supreme Court, was found guilty, and sentenced to six months' hard labour. Restitution of the amount was made. Dismissed from the Service.

- T. W. Phaup, booking clerk, Napier, failed to account for amounts totalling £202 received in January, 1923. Phaup, who after arrest admitted the theft, was sentenced at the Supreme Court to nine months' imprisonment. Dismissed from the Service.
- J. P. Delaney, clerk, Booking Office, Hastings, was prosecuted for embezzlement of various sums totalling £36 fs. He pleaded guilty, and was admitted to probation for twelve months. Restitution was made. Dismissed from the Service.
- J. L. McKay, clerk, Foxton, pleaded guilty in the Magistrate's Court to failure to account for two sums totalling £3 9s. 2d. collected by him, and he was committed to the Supreme Court for sentence. Restitution was made, and McKay has been dismissed from the Service.

Post and Telegraph Department.

Douglas Lionel Gray, a telegraphist at Feilding, admitted having appropriated certain Post Office Savings-bank deposits and State Advances receipts. At the Magistrate's Court he pleaded guilty to the theft of £70–2s., and was admitted to two years' probation by the Supreme Court. Restitution of the money was made. Dismissed from the Service.

Lindsay Dickie, whilst acting as counter-clerk at the Chief Post-office, Oamaru, was shown to have several cash deficiencies, which he made up at the time they were reported. He was committed for trial on three charges of theft. Convicted and admitted to three years' probation. Dismissed from the Service.

- E. H. K. Hughes, an officer employed in the Post-office at Dunedin, was reported to have misappropriated £1,000 lodged for investment in New Zealand inscribed stock. The police obtained a confession from Hughes that he had misappropriated the money, part of which he placed in a business. He was sentenced to three years' reformative treatment. A sum of £250 has been recovered from the Official Assignee in the prisoner's estate, and there is a possibility of a further small recovery. Dismissed from the service.
- J. Murray, telegraphist, Timaru, was suspended for failure to account for £62 10s. handed to him for lodgment to a Post Office Savings-bank account. He has been committed for trial at the Supreme Court. Dismissed from the Service.
- J. H. Love, Postmaster, Tokaanu, was on the 21st May, 1923, suspended on account of a deficiency in his cash of £375. On 20th June, 1923, he was charged in the Magistrate's Court with forgery and theft of £300, and remanded. Another charge is pending involving the loss of £275. A cheque for £475 has been handed to the Department to cover deficiencies.
- A. E. Sanders, clerk in the Post and Telegraph Department, Dunedin North, confessed to the theft of £20 from the Post Office Savings-bank. He came before the Supreme Court and was sentenced to twelve months' detention for reformative treatment. Dismissed from the Service.

Public Trust Office.

F. W. Dufaur, Office representative at Pukekohe, failed to account for two sums of £5 and £9 respectively which formed part of two larger amounts received by him as estate-moneys. Restitution was made, but the matter was handed to the police. Dufaur appeared in the Magistrate's Court, pleaded guilty, and was admitted to three years' probation. Dismissed from the Service.

Repatriation Department.

- A. H. D. MacDougall, clerk, Repatriation Department, Dunedin, who was mentioned in last year's report as having been convicted of forgery and defalcation and admitted to three years' probation, was as the result of further investigations brought before the Supreme Court charged with theft of £172 and sentenced to two years' reformative detention. Dismissed from the Service.
- E. W. McCardell, formerly accountant, District Repatriation Office, Wellington, on being called upon to explain apparent shortages in various rental accounts, admitted responsibility. The facts were supplied to the police, and an admission was obtained from McCardell that he had forged nineteen