

*Inland Revenue Department (Land and Deeds Branch).*

During the course of his examination an Audit Inspector discovered a temporary shortage in cash of £2 15s. 10½d. in a stamp imprest account. The amount was paid in by the clerk in charge of the imprest, but as there were unsatisfactory features surrounding the case, the Audit Office was obliged to request that the officer should not be permitted to act in that capacity any longer.

*Department of Justice.*

When destroying certain records over twenty years old in the office of the Clerk of Court, Grey-mouth, it was discovered that some one had recently removed stamps from plaints dated about 1889. The matter was placed in the hands of the police, who have, however, been unable to obtain sufficient evidence on which to make a criminal charge.

The Audit Office discovered that a cheque for £2 12s. 6d. drawn by an imprestee had been lodged with the State Advances Office in payment of a fee required for a valuation in support of a private application for a loan. The explanation of the officer showed that he was unaware that his action was improper. It is pointed out that the use of imprest moneys for other than the proper purposes—i.e., payment of travelling-expenses or other special purposes—is, by section 5 of the Finance Act, 1921–22, deemed a misappropriation.

*New Zealand Government Railways.*

Green Lane Railway-station was burglariously entered on the night of the 25th March, 1925, and a sum of £14 10s. 7d., including cheques for £12 13s. 4d., stolen from the safe. Entrance to the building was gained by breaking a window, and the safe was blown open. Investigations are being made by the police. The cheques have been replaced, leaving £2 1s. 5d. to be provided in the Appropriations. This loss will require to be written off.

Pareora Railway-station buildings were entered by burglars during the night of the 21st April, 1924, and £1 4s. 6d. in silver stolen. The same station was also entered on the 6th June, 1925, and 11d. stolen. The police made full inquiries, but were unable to obtain any clue. The loss will be written off.

The Avondale Railway-station was entered by burglars on the night of the 15th June, 1924, and cash amounting to £58 12s. 4d. stolen from the safe. A man named Luttrell was charged with the offence, but was convicted on an alternative charge of receiving, and sentenced to three years' imprisonment. On the Magistrate's order, a sum of £31 13s. 2d. discovered on Luttrell at the time of his arrest was handed over to the Crown. The balance, £26 19s. 2d., will be appropriated by an item on the estimates, and the loss written off.

*Post and Telegraph Department.*

Lepperton Post-office was entered by a burglar and £3 10s. 3d., the property of the Department, stolen. The matter was fully investigated by the police, but sufficient evidence was not available on which a charge could be based. The amount will be written off.

Samuel Cleland, a labourer, burglariously entered the Pukeuri Junction Office on the night of the 13th April, 1925, and stole an amount of £28 6s. 5d. He has been arrested, and the amount stolen recovered from him by the police.

Waddington Post-office was burglariously entered on the 30th September, 1924, and £12 8s. 9d. of the Department's cash stolen. The matter was placed in the hands of the police, who, however, were unable to trace the offender. The amount will require to be appropriated and written off.

A Maori youth named Hone Akuira te Oto entered the Manutuke Post-office on the morning of the 13th September and stole £1 15s. 6d., the property of the Department. He was sentenced in the Supreme Court to twelve months' hard labour. The amount was made good by the Postmistress, as she had failed to lock the money in a safe provided.

Gordon Bennett Haussman, who was employed as a message-boy in the post-office at Hokitika, was charged at the Juvenile Court, Hokitika, with the theft of a £1 bank-note. He pleaded guilty, and was admonished and discharged. The amount in question was stolen from the residence of a person to whom Haussman delivered correspondence. Dismissed from the service.

Douglas Gordon Hollis and William Robb were charged with the theft of a mail-bag in transit between Mangahao Hydro and Shannon which contained a registered packet holding a remittance of £125 2s., which was being forwarded from the Postmaster, Mangahao Hydro, to the Chief Postmaster, Wellington. Hollis, who was arrested in Sydney and brought back to New Zealand, pleaded guilty, and was sentenced to twelve months' reformatory detention. Robb pleaded not guilty, and was acquitted. The actual loss is £125, which will require to be written off by parliamentary authority, and a like amount appropriated to make good the public funds.

James Muir (not a departmental officer), was charged in the Magistrate's Court on the 8th July, 1925, with the theft of £50 from various slot telephones installed at Wellington. Muir pleaded guilty, and was remanded to the Supreme Court for sentence. A sum of 10s. 5d., which was in his possession when arrested and which had been obtained from slot machines, has been recovered. Action is being taken by the Department to prevent further frauds of this nature from being committed. Loss will be written off.

Advice was received from the Secretary, Post and Telegraph Department, that a fraudulent withdrawal of £80 from a savings-bank account at Auckland had been made by means of a forged