

NATIVE TRUST OFFICE.—ACCESS ROAD TO AOHANGA STATION.

In order to give improved road access to the Aohanga Station property, which is being developed by the Native Trustee, it was necessary to provide the County Council with the necessary funds to proceed with the work.

The Native Trustee proposed to advance the sum of £500 on account of rates payable in future years, the amount to be credited by the Council in equal instalments, plus interest at 5 per cent. on the outstanding balance, against the rates payable for a period of five years.

As there was no authority for the Native Trustee to make payments in respect of rates becoming due beyond the current financial year, and, also, as no authority existed for a local body to accept an advance of rates subject to the payment of interest thereon, the Audit Office was unable to pass the payment. The Minister of Finance, however, agreed to introduce legislation that would validate the proposals of the Native Trustee, and the Audit Office then agreed to pass the payment in anticipation of the legislation.

LOCAL AUTHORITIES.

Breaches of the law committed by local authorities are dealt with in paragraph "Audit of accounts of Local Authorities."

STATEMENT OF IRREGULARITIES IN CONNECTION WITH PUBLIC MONEYS AND STORES.

Section 89 (2) (c), Public Revenues Act, 1926.

Nature of Irregularity.	Amount involved.	Action taken, and Result.
<i>Department of Health.</i>		
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
	£ s. d.	
Theft of departmental bicycle	Recovered by police. Offender's identity not established. No loss to Department.
<i>Internal Affairs Department.</i>		
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Failure to account promptly for moneys received	54 19 6	Police decided not to prosecute. No loss was sustained by Department.
<i>Department of Justice.</i>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Theft of departmental moneys	113 16 5	Offender pleaded guilty and was sentenced to two months' hard labour. No loss to Department resulted.
Theft of departmental moneys, forgery of documents, and falsification of records	323 4 10	Offender, who pleaded guilty, was ordered to come up for sentence if called upon within twelve months. Restitution was made, and officer dismissed from the Service.
<i>Mental Hospitals Department.</i>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Theft of fat from kitchen	14 6 8	Police decided not to prosecute. Dismissed from the Service. Loss to Department, £14 6s. 8d.
<i>Mines Department.</i>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Theft of departmental moneys	433 15 2	Offender was sentenced to twelve months' reformatory detention. Full restitution made. Dismissed from the Service.
Theft of departmental moneys	26 6 0	Matter placed in hands of police. Inquiries not yet completed.
<i>New Zealand Government Railways Department.</i>		
IRREGULARITIES BY DEPARTMENTAL OFFICERS.		
Failure to account promptly for fare received..	0 5 6	Offender dismissed from the Service. No loss to Department.
Theft of departmental moneys and falsifying records	1 1 9	Delinquent made restitution and was dismissed from the Service. No loss to Department.
Theft of tarpaulin and other stores	Offender pleaded guilty and was fined £10, in default two months' imprisonment. Goods were returned to Department. Offender dismissed from the Service.
IRREGULARITIES BY PERSONS NOT DEPARTMENTAL OFFICERS.		
Theft of cash from Waterloo Railway-station by burglar	14 9 1	Police investigation failed to disclose perpetrator. Loss to Department, £14 9s. 1d.
Theft of cash from Woburn Railway-station by burglar	2 11 3	Police investigation failed to disclose perpetrator. Loss to Department, £2 11s. 3d.
Theft of cash from Pakipaki Railway-station by burglar	0 6 0	Police investigation failed to disclose perpetrator. Loss to Department, 6s.
Theft of cash from Waterloo Railway-station by burglar	1 2 0	Matter investigated by police without result. Loss to Department, £1 2s.
Theft of cash from Manakau Railway-station by burglar	0 13 0	Offender was admitted to probation and ordered to make restitution.
Theft of tickets from Portland Railway-station by burglar	Matter investigated by police without result.