(d) SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE UNDER PROVISIONS OF SECTIONS 73 AND 75, PUBLIC REVENUES ACT, 1926.

Section 73, which requires the Audit Office to disallow payment of any sum where the voucher for the actual receipt and payment has not been produced, empowers the Minister, on satisfactory evidence being produced that the requisite papers have been lost or destroyed and that it is not possible to obtain or replace them, to authorize the Audit Office to pass the payment.

Section 75 provides that when a voucher produced for payment is defective from the want of any certificate the Audit Office, on proof to its satisfaction that the defect was not due to wilful neglect of the accounting officer and that the sum named in the voucher had been actually and properly paid, may pass the voucher as a sufficient discharge.

The following is a schedule of imperfect vouchers passed by the Audit Office under authority of the two sections mentioned :—

Department and Particulars.	Reason.	Amount.	Total Amount.
		£ s. d.	£ s. d.
Agriculture.			
Compensation under the Stock Act	Voucher lost	1 10 0	
Wages	Voucher lost	12 2 5	
			13 12 5
Air.			
Freight charges	Receipts unobtainable	3 10 0	
Pay and allowances	Vouchers lost	175 7 5	
Travelling-expenses	Receipts not obtained	134 13 5	
Uniform allowance	Voucher lost	10 9 11	
			324 0 9
Army.			
Cable charges	Receipts unobtainable	0 12 0	
Freight charges	Receipts unobtainable	662 6 4	
Pay and allowances	Receipts unobtainable	5 10 0	
Travelling-expenses	Receipts not obtained	31 0 7	
			699 8 11
Crown Law.			
Travelling-expenses	Receipts not obtained	1 16 0	
			1 16 0
Customs.			
Travelling-expenses of official representative travelling in the United States of America	Receipts unobtainable	77 9 8	
			77 9 8
Education.			
Meal allowances	Voucher lost	14 0 6	
Purchase of publications	Receipt unobtainable	0 8 0	
Travelling-expenses	Receipts not obtained	10 13 5	
Wages	Receipts not obtained	9 18 7	
			35 0 6
Government Insurance.			
Purchase of publications	Vouchers lost	1 2 7	
			1 2 7
Health.			
Purchase of goods	Receipt not obtained	0 10 0	
			0 10 0
Industries and Commerce, Tourist and Publicity.			
Bureau charges	Receipts not obtained	0 19 2	
Freight charges	Receipts unobtainable	0 19 11	
Purchase of publications	Voucher lost	0 10 0	
Rent	Receipt unobtainable	26 14 3	
Travelling-expenses	Receipts not obtained	16 6 0	
			45 9 4
Internal Affairs.			
Freight charges	Receipts unobtainable	44 19 4	
Travelling-expenses	Receipts not obtained	192 11 6	
			237 10 10
Justice and Prisons.			
Imprest payments	Vouchers lost	40 0 4	
			40 0 4
Labour.			
Bureau charges	Receipts not obtained	1 3 10	
Salary payments	Vouchers lost	23 11 10	
Subsidy, Scheme 13	Voucher lost	3 10 7	
Travelling-expenses	Receipts not obtained	2 0 0	
			30 6 3
Land and Income Tax.			
Overtime	Vouchers lost	654 15 9	
Refund of tax	Voucher lost	4 12 6	
			659 8 3
Lands and Survey.			
Travelling-expenses	Voucher lost	2 14 6	
Wages	Voucher lost	36 17 3	
			39 11 9
Marine.			
Freight charges	Receipt unobtainable	1 19 0	
			1 19 0
Mines.			
Wages	Receipts unobtainable	4 0 0	
			4 0 0
National Commercial Broadcasting.			
Cables	Receipts unobtainable	5 14 1	
			5 14 1