

(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 payments passed by the Audit Office under authority of these two sections :—

Department and Particulars.	Reason.	Amount.	Total Amount.
		£ s. d.	£ s. d.
Agriculture			
Costs of manufacture of desceder	Receipts unobtainable	318 16 5	
Purchase of stores	Vouchers lost	6 0 7	
Salaries	Vouchers lost	34 3 10	
Travelling-expenses	Vouchers lost	40 7 10	399 8 8
Air			
Cable charges and toll accounts	Vouchers lost	8 4 10	
Freight charges	Vouchers lost	0 13 4	
Pay and allowances	Vouchers lost	1 1 2	
Purchase of stores	Vouchers lost	24,320 2 3*	
Travelling-expenses	Receipts not obtained	81 17 5	24,411 19 0
Army			
Freight charges	Receipts unobtainable	15 9 6	
Medical treatment	Vouchers lost	6 5 9	
Pay and allowances	Vouchers lost	33,060 19 7*	
Purchase of stores	Vouchers lost	43,914 16 7*	
Toll accounts	Vouchers lost	12 5 7	
Travelling-expenses	Receipts unobtainable	26 6 9	77,036 3 9
Customs			
Travelling-expenses of official representative travelling in the United States of America	Receipts unobtainable	124 14 10	124 14 10
Education			
Cost of publications	Vouchers lost	2 2 10	
Freight charges	Receipts unobtainable	0 7 6	
Salary	Receipts unobtainable	13 12 3	
Travelling-expenses	Receipts not obtained	8 14 11	24 17 6
External Affairs			
Travelling-expenses	Receipts not obtained	2 0 0	2 0 0
Government Insurance			
Cost of publications	Vouchers lost	3 6 2*	
Freight charges	Vouchers lost	1 14 8*	5 0 10
Health			
Medical services	Vouchers lost	189 13 6	
Salary	Receipt unobtainable	2 16 8	
Travelling-expenses	Vouchers lost	20 11 5	213 1 7
Industries and Commerce, Tourist and Publicity			
Petty Expenses Account	Vouchers lost	4 9 9	
Salary	Vouchers lost	484 16 8*	
Travelling-expenses	Receipts not obtained	11 4 3	
Travelling-expenses of Supply Mission	Receipts not obtained	136 3 1	636 13 9
Internal Affairs			
Cost of publications	Receipt unobtainable	2 2 8	
Travelling-expenses	Receipts not obtained	6 5 2	8 7 10
Justice and Prisons			
Freight charges	Receipt not obtained	0 11 6	
Salary	Voucher lost	4 5 0	
Travelling-expenses	Receipts not obtained	7 2 8	11 19 2
Labour			
Purchase of stores	Receipt not obtained	2 5 0	
Salary	Receipt unobtainable	15 3 3	17 8 3
Land and Income Tax			
Refund of tax	Receipts unobtainable	2 0 0	2 0 0
Lands and Survey			
Refund of rents	Voucher lost	217 19 11	
Salary	Voucher lost	4 7 7	
Travelling-expenses	Receipt not obtained	1 2 0	223 9 6

* These figures mainly represent vouchers lost as a result of enemy action.