

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL

I HAVE the honour to submit my report for the year ended 31st March, 1947, in terms of subsections (2), (3), and (4) of section 89 of the Public Revenues Act, 1926, which are set out hereunder.

(2) The Controller and Auditor-General shall in each year examine the public accounts received from the Treasury, and prepare and sign a report showing—

- (a) The particulars of any discrepancies between such accounts and the books of the Treasury :
- (b) Full particulars of every case in which the provisions of this or any other Act, or the regulations or any forms, have not been carried out or adopted, or have in any manner been varied or departed from :
- (c) Every case of failure to deliver or send in accounts or to collect or account for any moneys or stores :
- (d) All sums allowed or disallowed without vouchers or with imperfect vouchers or upon incorrect certificates :
- (e) Any proceeding that may have been taken by or against any person in pursuance of the provisions of this Act or the regulations :
- (f) All unsatisfied surcharges which have been made by the Controller and Auditor-General and all surcharges disallowed by the Minister on appeal :
- (g) In what accounts the Controller and Auditor-General has, with the consent of the Minister, dispensed with a detailed audit :
- (h) Such other information as may be prescribed, or as the Controller and Auditor-General thinks desirable.

(3) The Controller and Auditor-General shall annex or append to the said report copies of all cases laid by him before the Attorney-General for his opinion, together with a copy of the opinion given in every such case.

(4) The Controller and Auditor-General shall lay the said report before Parliament within fourteen days after the public accounts have been laid before Parliament.

The public accounts received from the Treasury have been examined in terms of the first part of subsection (2) and have been printed as B-1 [Pt. I], and the further provisions (a-h) of subsection (2) and the provisions of subsection (3) are satisfied as follows :—

(a) DISCREPANCIES IN THE STATEMENT OF ACCOUNTS

There are no discrepancies between the accounts and the books of the Treasury, and no cases were laid before the Attorney-General.

(b) CASES IN WHICH THE PROVISIONS OF THE LAW HAVE NOT BEEN CARRIED OUT

The Audit Office is required, in the exercise of its duties, to satisfy itself that all financial transactions of the State are supported by proper authority and that they contravene no provisions of the law. As stated in previous reports, circumstances arise which require or render it desirable that public moneys should be expended for purposes for which no specific authority exists and for which the statutory provisions governing “unauthorized expenditure” or “emergency expenditure” are not available, or not available to a sufficient amount. There are cases also in which circumstances render it desirable that legislative restrictions should not apply.