

sections of the Scientific and Industrial Research Act, 1926, and its amendments as its authority, but such authority appears to be more inferential than specific. It may be desirable to have the position clarified when the Department's Act is next under amendment.

M.v. "Maui Pomare"

It was reported last year that representations had been made to the Island Territories Department regarding the apparently high consumption of foodstuffs on certain voyages of the above-named vessel.

A recent inspection has shown that the accounting work generally is considerably in arrears, and as a result the victualling returns have neither been checked nor costed since the previous audit.

A suggestion has therefore been made by the Audit Office to Treasury that it review the position so that arrears may be overtaken and current work kept up to date.

S.s. "Matai"

The position regarding victualling costs on the s.s. "Matai" appears to have been closely watched by the Marine Department since the Audit Office mentioned it last year.

Figures taken out by the Department over a period of eight months on the basis of standard costs indicated that costs were unduly high for a portion of that time, but an improvement is shown in the figures for the quarter ended 30th June, 1948.

Barque "Pamir"

The ninth voyage (Lyttelton to Sydney and return to Wellington) account of the "Pamir," which is managed by the Union Steamship Co., Ltd., as agent for the Government, shows a loss of £17,886, while the net expenditure incurred during the lay-up period that followed this voyage, amounted to £7,217 (including £2,832 cost of annual survey and docking, &c.). The following is a summary of the accounts:—

Voyage 9 : 5/10/46- 30/6/47.	Lay-up : 1/7/47- 9/9/47.		Voyage 9.		Lay-up.	
Disbursements.			Receipts.	Cargo.	Receipts.	Cargo.
£ 29,224	£ 7,223	Freight outward .. Freight inward .. " .. Wine and tobacco account: profit .. Sundries .. Excess payments over receipts ..	£ 3,675 5,576 1,772 112 203 17,886 29,224	Timber. Cement. Wire.	£ 6 7,217 7,223	