

Canteen Fund Board

The above-named Board was constituted by section 25 of the Patriotic and Canteen Funds Act, 1947, to administer a fund which consists principally of amounts paid over to it from the profits of the wartime Canteen Board. As mentioned in the previous paragraph of this report, the last-mentioned Board has been replaced by the Armed Forces Canteen Council. The Canteen Fund Board is not empowered to operate canteens, its principal functions being to assist discharged servicemen or their dependants. The accounts of the Board from its inception to the 30th September, 1948, at which date it held £614,000, were audited by the Audit Office as required by section 40 of its governing Act.

Travelling and Entertainment Allowances and Expenses of Boards, &c.

With a view to obtaining uniformity in the payment of travelling allowances and expenses to members of quasi-Government Boards, Committees, and similar bodies, a standard set of provisions was incorporated in the Travelling-allowance Regulations 1941. It was hoped that they would be adopted by or applied to all bodies set up after their enactment, but the hope was not always realized. Another standard set is now offered in similarly described Regulations 1949, but it may be doubted if they will prove any more acceptable. Some Boards and Committees avoid having the conditions under which their members claim travelling allowances and expenses defined and restricted more than they can help, and endeavour to keep payments of this nature regularized gives the Audit Office considerable trouble and does not increase its popularity with the travellers concerned.

Most of the sundry Boards and Commissions concerned with the control and disposal of our primary products find it necessary to pay entertainment allowances to their chief officials, and sometimes also the cost of certain specific functions at which they may be hosts. No details are submitted to audit to account for the amounts paid as allowances, but the maximum paid in any case is so far not so great as to cause much concern. The Audit Office proposes to ask each authority to show separately in its accounts the amounts paid as entertainment allowances and as entertainment expenses, and the producers as the most interested parties will thus be able to see what is being spent under each heading.

United Nations Appeal for Children

At the request of the Government the Audit Office audited the collections of the New Zealand National Committee of the United Nations Appeal for Children. Donations in cash by the public totalled £391,553, and a Government grant of £350,000 was made to the Appeal, and a further grant of £18,257 to cover administration expenses, principally advertising. The cash receipts from the public were remitted by the many District Collectors to a central bank account of the Committee, and at the close of the appeal the total amount was transferred to a Deposit Account in the Public Account. The Government grant of £350,000, and £70,000 transferred by the European headquarters of the United Nations International Children's Emergency Fund to meet freight charges on supplies for overseas, and £6,837 paid in by the authorities of the United Nations Relief and Rehabilitation Administration were also credited to the Deposit