

PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 1919.

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL AS REQUIRED BY
SECTION 84, SUBSECTION (2), OF THE PUBLIC REVENUES ACT, 1910.

I HAVE the honour to transmit to Parliament the statement of the revenue and expenditure of the Public Account for the financial year ended 31st March, 1919, and to report as follows :—

ACCOUNTS.

The Treasury statement has been compared with the various relative books and documents and found to be in accordance therewith ; and the returns enumerated immediately hereunder, disclosing the operations of the various public accounts for the financial year under review, have also been duly audited, certified to, and submitted to Parliament, as the law directs :

Abstract of the Public Account.
Civil List Account.
Appropriation Account.
Unauthorized Expenditure Account.

ACCOUNTS OUTSIDE PUBLIC ACCOUNT.

As required by section 86 of the Public Revenues Act, 1910, the several accounts as named below have been examined and certified to, and will be laid before Parliament by the respective Departments concerned :

Post Office Account.	State Advances.
Government Insurance.	State Coal.
Public Trust.	Superannuation Funds.
State Fire Insurance.	National Provident Fund.

IMPERFECT VOUCHERS.

In order to comply with the requirements of section 69 of the Public Revenues Act, 1910, the Minister of Finance gave authority which enabled the Audit Office to pass certain claims without production of supporting vouchers in the following circumstances : (1) That receipts were not obtained ; (2) that it was not possible to obtain them ; (3) that they were lost and could not be replaced. The claims referred to total £13,479 16s. 11d. and are detailed in a schedule attached hereto.

Particulars are also given in a schedule attached of vouchers produced for payment, which were defective for want of a certificate or other document which ought to have accompanied them, but were passed by the Audit Office under section 70 of the Public Revenues Act, 1910.

WAR EXPENDITURE.

The audit of war expenditure has been continued on the lines narrated in my last report, and with most satisfactory results, and the very large amounts dealt with will be found recorded elsewhere.

WAR LOANS.

In this very important branch of war activity the Audit Department bore its full share of the extra work and responsibility involved in checking the lodgments, issuing the bonds, and verifying the entries in the stock ledgers.

Up to 31st March, 1919, a total sum of £68,460,040 was raised for war purposes, involving the issue of more than 68,000 bonds and the checking of many thousands of entries in the stock ledger.

WAR PENSIONS.

An ever-increasing number of vouchers for war pensions has had to be dealt with monthly. At the end of the financial year there were 27,427 pensioners, and the total payment of war pensions up to 31st March, 1919, was £1,908,838.