Schedule of Imperfect Vouchers passed, etc.—*continued.*

Name	Department and Particulars.	Amount.	Total Amount.
	Pensions.	£ s. d.	£ s. d.
A. H. Williams	Steamer and car fares (1)	6 8 0	6 8 0
	Police.		
E. Grofski	Witnesses' expenses (3)	0 6 0	0 6 0
	Prisons.		
Sir G. Fenwick	Steamer fare (1)	3 5 0	
J. Sheenan	Steamer fare (1)	1 0 0	
			4 5 0
	Public Trust Office.		
F. S. Smith	Fares and expenses (3)	14 5 4	14 5 4
	Public Works.		
P. S. Waldie	Taxi-hire (1)	0 19 6	
E. Walter	Hotel expenses (1)	1 17 6	
D. H. Harvey	Fares and expenses (1)	19 9 10	
			22 6 10
	Scientific and Industrial Research.		
T. Rigg	Steamer fares (1)	2 15 0	
Dr. E. Marsden	Railway and other expenses in Australia (2)	11 15 9	
	Telephone tolls (1)	0 7 2	
Dr. Hilgendorf	Steamer fares (1)	3 5 0	
Dr. R. J. Tillyard	Steamer fares (1)	3 0 0	
			21 2 11
	State Forest Service.		
L. McIntosh Ellis	Railway fares in Australia (2)	9 17 4	9 17 4
	Tourist and Health Resorts.		
Middlebrooks Ltd.	Customs duty on literature admitted to South Africa (1)	0 10 5	0 10 5
	Treasury.		
R. A. Anderson	Steamer fares (1)	2 15 0	
G. A. Lewin	Steamer fares (1)	3 5 0	
W. J. Holdsworth	Sleeping-berths on railway (1)	1 12 6	
H. Stafford	Packing and carting of furniture (1)	2 5 0	
			9 17 6
	Valuation.		
A. Wright	Bus fares (1)	1 14 0	1 14 0
	Total	..	£471 13 1

(1) Receipts not obtained. (2) Impossible to obtain receipts. (3) Receipts lost and cannot be replaced.

Section 89 (2) (e), Public Revenues Act, 1926.

A record of the cases in which proceedings have been taken in pursuance of the Public Revenues Act or regulations thereunder is included in the statement under paragraph 89 (2) (*c*).

Section 89 (2) (f), Public Revenues Act, 1926.

There are no surcharges imposed by the Controller and Auditor-General remaining unsatisfied, nor have any surcharges been disallowed during the year by the Minister on appeal.

Section 89 (2) (g), Public Revenues Act, 1926.

Section 72 of the Public Revenues Act, 1926, reads as follows:—

"The Controller and Auditor-General may, with the consent of the Minister, dispense with the detailed audit of any accounts, but not with any appropriation audit of such accounts. The consent of the Minister shall be given only in those cases in which he considers that there are circumstances which render a detailed audit under this Act unnecessary: Provided that a list of such cases shall be comprised and published in the Controller and Auditor-General's report in each year."

The only instance in which the Minister of Finance has during the year agreed to dispense with a detailed audit is in the case of the London accounts of the Dairy-produce Control Board. The Board has appointed a firm of chartered accountants in London to examine the consignment ledgers and to report to the London Agency on every account sale, and it appeared to be unnecessary to impose this duty also on the London Audit Staff.

This arrangement, however, does not relieve the London Audit Officer entirely as he will continue to audit the Income and Expenditure, but it will relieve him of the duty of checking certain details of the sales of produce. Nor does it in any way affect the examination of the Board's accounts in New Zealand which will be carried out in detail as usual.

Section 89 (2) (h), Public Revenues Act, 1926.

Repayment of the Public Debt Act, 1925.

Questions have frequently been raised regarding the soundness of the principle of redeeming our loans out of revenue whilst at the same time we are borrowing fresh capital at rates of interest which are perhaps as high or even higher than the rates applicable to the loans being redeemed. It has been suggested that it would prove more profitable to use for expenditure