

SCHEDULE OF IMPERFECT VOUCHERS PASSED, ETC.—*continued.*

Name	Department and Particulars.	Amount.	Total Amount.
	<i>Public Trust Office.</i>	£ s. d.	£ s. d.
H. K. Douglas	Steamer fare (1)	1 7 6	1 7 6
	<i>Public Works.</i>		
J. C. Fish	Travelling-expenses (1)	2 17 6	
G. Winter	Travelling-expenses (1)	2 11 3	
C. Nees	Hotel expenses (1)	1 5 0	
J. H. Powell	Hotel expenses (1)	3 9 6	
G. J. Mills	Travelling-expenses, England to New Zealand and return (1)	23 10 0	33 13 3
	<i>Scientific and Industrial Research.</i>		
B. C. Aston	Maori carving purchased for Department (1) ..	0 10 0	
H. R. Whitehead	Photographs and material for research work (1) ..	1 17 0	
F. H. McDowall	Rail fares, taxis, luggage charges, and other expenses while travelling in America (1)	116 0 0	
Dr. E. Marsden	Railway fares, taxis, and stenographer's charges while travelling in America and England (1)	94 10 9	
H. E. West	Railway and steamer fares and hotel charges while travelling from Canada to take up position in New Zealand (1)	38 19 2	
A. Craig	Hotel charges and car fare (1)	3 0 6	
P. R. Talbot	Hotel charges (1)	6 0 0	
J. Henderson	Hotel charges (1)	1 10 0	
J. Cleland	Hotel charges (1)	1 10 0	
G. Leadley	Hotel charges (1)	1 7 0	265 4 5
	<i>State Forest Service.</i>		
Arnold Hansson	Taxi fares and luggage charges incurred in Australia (1)	4 12 0	4 12 0
	<i>Tourist and Health Resorts.</i>		
B. R. Avery	Honorarium as Honorary Agent, Johannesburg (1)	12 0 0	12 0 0
	<i>Treasury.</i>		
A. W. Palfreyman	Debenture interest (2)	233 0 3	233 0 3
	Total	..	£954 18 1

(1) Receipts not obtained.

(2) Impossible to obtain receipts.

(3) Receipts lost and cannot be replaced.

PROCEEDINGS TAKEN AGAINST DEFAULTERS AND OTHERS.

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

Particulars of cases in which proceedings have been taken in pursuance of the Public Revenues Act, or regulations thereunder, are included in the statement under paragraph 89 (2) (c).

SURCHARGES.

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

There are no surcharges imposed by the Controller and Auditor-General remaining outstanding. No surcharges have been disallowed during the year by the Minister on appeal.

DETAILED AUDIT OF ACCOUNTS DISPENSED WITH.

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 Minister of Finance has, in view of the thorough system of internal check carried out by the Education Department, in terms of the above section consented to a detailed audit of the expenditure on teachers' salaries being dispensed with, on the understanding that adequate test audits are made each year by the Audit Office.

COMMENTS BY THE CONTROLLER AND AUDITOR-GENERAL.

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

DEPARTMENTAL ACCOUNTS.

In terms of section 68 (2) of the Public Revenues Act, reports have from time to time been furnished to the Right Hon. the Minister of Finance showing the general result of the inspection, examination, and audit of the books and accounts of accounting officers or other persons in the Public Service.