

expenditure by local authorities in connection with the King George V Memorial Fund, the Coronation Celebrations, the New Zealand Centennial Exhibition, and, in the case of Rabbit Boards, the destruction of rabbits on private lands, but as in each case the necessary provision was subsequently made by legislation they have been omitted from the schedules.

Schedule A.

Accounts not prepared in form required by statute	1
Agreements entered into without lawful authority	1
Contracts of insurance with mutual insurance companies	1
Depreciation in trading accounts, absence or inadequacy of	1
Disqualification of local-body members on account of breaches of law	12
Expenditure without legal authority	3
Expenditure from endowment income without approval of Minister	2
Expenditure on break-up expenses, &c., in excess of or without approval	2
Expenditure without approval of Minister as required by section 33 (8) (a), Education Act, 1914 (Statutes Reprint)	1
Failure to provide for expenditure of year out of revenue	31
Fidelity security for staff, absence of	6
Finance Act, 1934, section 20, moneys not dealt with in terms of	8
Harbours Act, 1923, section 68 : Credit given without security for period in excess of that provided	2
Heavy-traffic license fees not collected in respect of farmers' motor-lorries	4
Heavy-traffic license fees : Regulations not complied with	1
Hospitals and Charitable Institutions Act, 1926, section 75 (3) : Approval of Minister not obtained to capital expenditure	1
Investments contrary to law	9
Local Bodies' Loans Act, 1926, offences under—	
(a) Loan-moneys illegally expended	9
(b) Loan-moneys not placed in separate bank account	6
(c) Sinking funds not established and instalments in arrear	3
(d) Bridge rates not banked in separate bank account	2
(e) Miscellaneous	1
Moneys not banked as required by law	9
Overdrafts without or in excess of statutory authority	23
Purchase on terms or by instalments, and payment of interest thereon	7
Rate-book or minute-book not signed as required by law	6
Rates, dues, fees, &c., not levied or collected according to law	28
Refunds, rebates, or remissions contrary to law	8
Reserves for depreciation, &c., not invested	3
Separate accounts established without lawful authority	12
Transactions incorrectly included in accounts	1
Transactions not included in accounts	4
Travelling expenses and allowances in excess of or without statutory authority	13
Trust-moneys wrongly applied, and other breaches of trustee law	3
“ Unauthorized expenditure ” in excess of legal limits	6
Unclaimed Moneys Act, 1908, not complied with	1
Unlawful transfers between accounts and charging of amounts to wrong accounts	13
Miscellaneous	19
Domain Boards, Scenic Boards, miscellaneous Boards under Part I of the Public Reserves, Domains, and National Parks Act, 1928, &c.—	
(a) Borrowing without authority of law and unlawful payment of interest	17
(b) Breaches of trustee law	1
(c) Charging fees for camping-sites and/or parking-places without Ministerial approval	5
(d) Contract of accident insurance with mutual insurance company	1
(e) Disqualification of Domain Board members	4
(f) Expenditure without statutory authority	25
(g) Failure to bank moneys as required by law	59
(h) Granting of leases without consent of Minister	3
(i) Reductions of rental without Ministerial approval	2
(j) Unauthorized loans or investments by Domain Boards	2
(k) Miscellaneous	4
Cemetery Trustees—	
(a) Borrowing without authority of law, and unlawful payment of interest	3
(b) Failure to bank as required by law	15
(c) Failure to keep a Register of Burials as required by law	14
(d) Expenditure without statutory authority	1