

1946
NEW ZEALAND

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL

ON THE

PUBLIC ACCOUNTS OF NEW ZEALAND

FOR THE

FINANCIAL YEAR ENDED 31ST MARCH, 1946

I HAVE the honour to submit my report for the year ended 31st March, 1946, in terms of subsections (2), (3), and (4) of section 89 of the Public Revenues Act, 1926, which are set out hereunder.

(2) The Controller and Auditor-General shall in each year examine the public accounts received from the Treasury, and prepare and sign a report showing—

- (a) The particulars of any discrepancies between such accounts and the books of the Treasury:
- (b) Full particulars of every case in which the provisions of this or any other Act, or the regulations or any forms, have not been carried out or adopted, or have in any manner been varied or departed from:
- (c) Every case of failure to deliver or send in accounts or to collect or account for any moneys or stores:
- (d) All sums allowed or disallowed without vouchers or with imperfect vouchers or upon incorrect certificates:
- (e) Any proceeding that may have been taken by or against any person in pursuance of the provisions of this Act or the regulations:
- (f) All unsatisfied surcharges which have been made by the Controller and Auditor-General and all surcharges disallowed by the Minister on appeal:
- (g) In what accounts the Controller and Auditor-General has, with the consent of the Minister, dispensed with a detailed audit:
- (h) Such other information as may be prescribed, or as the Controller and Auditor-General thinks desirable.

(3) The Controller and Auditor-General shall annex or append to the said report copies of all cases laid by him before the Attorney-General for his opinion, together with a copy of the opinion given in every such case.