application is referred back to the Department for further evidence. There are not a very great number found unsatisfactory, but a regular percentage need the production of further evidence which is incorporated in the explanation. Each case is then dealt with by an officer to whom the Secretary to the Treasury has delegated powers (with approval of the Hon. the Minister of Finance). There are a small number of applications which are rejected, but Departments usually have presented sufficient evidence to satisfy Treasury."

The following payments have been passed by the Audit Office pursuant to orders made under the delegated powers:—

Department and Particulars.	Reason.	Amount.	Total Amount.
Agriculture Compensation under the Stock Act,	Acquittances lost	£ s. d.	£ s. d.
1908 Goods and services Refund of college fees Salaries Travelling-expenses Travelling-expenses of officers travelling overseas	Acquittance lost	7 6 8 2 5 0 251 0 6 6 6 7 61 15 4	338 19 1
Air Freight charges Imprest payments, Fiji Overtime Pay and allowances of officers overseas	Receipts unobtainable Vouchers lost Vouchers and acquittances lost Vouchers lost Vouchers lost	$\begin{bmatrix} 2 & 5 & 0 \\ 167 & 15 & 6 \\ 75 & 14 & 9 \\ 174 & 11 & 10 \\ 1,118 & 4 & 5 \end{bmatrix}$	
Salaries	Vouchers and acquittances lost Receipts not obtained Receipts not obtained and vouchers lost		2,252 14 2
Army Compensation for loss of rifles Expenses of Polish children Medical fees Pay and allowances Repatriation expenses Salaries	Acquittances lost Receipt unobtainable Acquittance lost Acquittances lost Receipts unobtainable Receipt unobtainable		
Customs  Overtime	Voucher lost Voucher lost Receipts not obtained Receipts not obtained	1 9 0 7 10 4 7 14 1 112 9 4	19 11 5
Education Goods and services School requisites Travelling-expenses Travelling-expenses of officers travelling overseas	Acquittance lost Acquittance lost Receipts not obtained Receipts not obtained	11 14 0 0 9 8 89 2 0 59 18 10	161 4 6
External Affairs  Air fares, Moscow Legation	Receipt unobtainable	30 12 5 6 17 2	
Travelling-expenses Travelling-expenses of officers travelling overseas	Receipts not obtained Receipts not obtained	5 9 9 292 11 4	335 10 8