

REPATRIATION ACCOUNT.

The principal items involving expenditure, passed by the Audit Office during the period, are as follows: 6,342 loans, comprising 2,085 business loans and 4,257 furniture and tools loans; 2,539 training-allowances; 143 unemployment sustenance allowances; 661 transportation warrants.

Although the number of loans granted has been considerably reduced, the repayments have increased, and there is still a large number of trainees receiving sustenance allowances.

For the year ended the 31st March, 1921, the gross expenditure of the Department was £1,050,007, and repayments of loans and other credits £378,205, leaving a net expenditure of £671,802 for the year, which makes the total figures from the inception of the Department up to 31st March, 1921—Gross expenditure, £1,970,819; repayments, &c., £497,292; net expenditure, £1,473,527.

STORES AUDIT.

The Stores Auditor has been engaged investigating the stores systems and accounts of the various Departments of the Public Service. The Departments as under were inspected and reported upon by him. The investigation covered method of purchase, receipt, care, and custody, and accounting generally.

Agriculture, Department of: Poison Depot, Frankton; Ruakura Farm.

Coal Control: Firewood Depot, Wellington.

Defence Department: Method of disposal of pianos and organs ex transports; surplus stores, Wellington; Works Branch, accounting generally.

Education Department: Store system generally.

Mines Department: State Coal Depot, Wellington.

Marine Department: Stores system generally.

Public Works Department: Stores system generally.

The condition of many of these was most unsatisfactory, and the Auditor's reports thereon were sent to responsible quarters with a view to action being taken in the direction of making an improvement in their present methods.

The Stores Auditor has laid down an efficient system for State Coal Depot and Marine stores.

Work in connection with the following Departments has been commenced but is not yet completed: Public Health, Mental Hospitals, Police, Prisons.

Attention has been frequently drawn by the Stores Auditor to the present wasteful system of purchase, and to the perfunctory method of care, custody, and accounting generally observed by Departments in connection with the purchase of stores. There is too great a tendency in some Departments to belittle the purchasing and treat it in a negligent and offhand manner—in fact, some Departments hold views of buying stores detrimental to the interests of the State, and overlook the fact that in store accounting care and accuracy are just as essential as in every other form of book-keeping.

ACCOUNTS OUTSIDE PUBLIC ACCOUNT.

Accounts.

The several accounts named below have been examined and certified to as required by section 86 of the Public Revenues Act, 1910, and will be transmitted to Parliament by the respective Departments concerned:—

Post Office Account.	State Advances.
Government Insurance.	Housing Account.
Government Accident Insurance.	Superannuation Funds.
Public Trust.	National Provident Fund.
State Fire Insurance.	

IMPERIAL SUPPLIES DEPARTMENT.

The examination of the accounts of this Department has been continued by the Audit Office as previously, and while the business for the twelve months has added another large volume to its record, the figures for the year show a decline on the previous year, viz.: Expenditure for twelve months ended 31st March, 1920, £37,181,640; and for the succeeding twelve months to 31st March, 1921, £24,500,923. These figures bring the total payments from the commencement of the Department's operations to the 31st March last to £157,592,163.

A good deal of extra work was required of the branch during the period in checking the interim payments of surplus wool profits to farmers. The payments of these amounted to £1,616,069.

COOK ISLANDS ADMINISTRATION AUDIT.

In accordance with the regulations, an Audit Officer was detailed during the year to proceed to Rarotonga and audit the accounts of the Cook Islands Administration. He was engaged on this duty for over three months. A large amount of detailed work was performed by him which was not an essential part of his functions, but it was yet necessary to establish a true position at date and a good foundation for the future. A copy of his report was sent to the Minister in Charge Cook Islands Administration, and also to the Resident Commissioner.

SAMOAN AUDIT.

In compliance with the Samoan Treasury Regulations, 1920, an Auditor (Mr. J. L. Arcus, F.I.A.N.Z., of Gold and Arcus) was sent to Samoa to audit the various accounts relating to the receipts, custody, and expenditure of public moneys. Reports of such audit have been sent to the Administrator and Minister of External Affairs. At the request of the latter, Mr. Arcus examined the books of the various estates under the control of the Commissioner of Samoan Crown Estates.