

A surcharge was issued against an officer of the Waikeria Reformatory, Te Awamutu, and of the Mental Hospital, Tokanui, requiring him to pay to Public Account the sum of £30 16s. 8d., being the value of petrol, oil, tubes, &c., received by him in excess of that provided for in the agreement relating thereto. He appealed to the Minister of Finance in terms of section 67 of the Public Revenues Act, 1910, but the appeal was not upheld, and the amount was then refunded by him to Public Account.

*Public Works Department.*

A surcharge for £145 13s. 5d. was issued against an officer of the Public Works Department stationed at Mangaore for neglect to make adequate arrangements for safeguarding moneys of the New Zealand Government entrusted to his care for the payment of workmen employed by the Public Works Department in connection with the Mangahao scheme for the development of water-power, in consequence of which the sum stated was lost or stolen.

The surchargee appealed, and the Minister of Finance, in view of the punishment already inflicted on the officer by his having been disrated, granted full relief from the surcharge in terms of section 67 of the Public Revenues Act. The amount will require to be appropriated by Parliament in order to reimburse the Imprest, and the loss written off.

*STAFF.*

The number of officers employed in the Audit Department at the close of the year was 129. Resignations were received from five permanent officers, who severed their connection with the Department in order to take up more lucrative positions outside the Service. Considerable difficulty has been experienced in obtaining a sufficient number of officers of the desired status and qualifications to replace those who have retired and to strengthen the staff in order to cope with the increased amount of work. These qualifications are somewhat of an unusual order, as they not only include a thorough knowledge of accountancy, but also require a knowledge of the statutory provisions which govern the administration of the various departments of the Service. I am pleased to say that the members of the staff have shown commendable zeal as well as tact and discretion in dealing with the many intricate questions which have arisen in connection with the investigations which they have been called upon to undertake during the year.

G. F. C. CAMPBELL,  
Controller and Auditor-General.

Audit Office, 29th July, 1925.