

A sum of £194 3s. was outstanding in the books of the Department in respect of an indigent immigrant who had died in one of the Department's Sanatoria, and the permanent head of the Department sought the approval of the Audit Office to the amount being charged by transfer voucher to the appropriation "Vote, Department of Health, Hospital treatment of immigrants," and also treated as a credit in aid of such vote, instead of being written off the books as a bad debt under the authority of Parliament in the customary manner.

It appeared to the Audit Office that the appropriation above referred to was intended only for cases in which payment was required to be made from the Consolidated Fund to the local authorities controlling hospital institutions in respect of immigrants having no particular domicile, and that fees for maintenance and treatment in Government institutions not collectable owing to the indigent circumstances of the immigrant should be written off with the authority of Parliament in similar manner to all other sums owing to State Departments which are not collectable. Support for the view held by the Audit Office is to be found in the established rule that "to charge a vote with a sum not actually paid and not legally payable is clearly contrary to the terms of the Appropriation Act."

The Audit Office advised the Treasury that it disagreed with the method adopted, as the loss would not be submitted to Parliament for writing off as required by the Public Revenues Act. Audit, however, passed the vouchers in view of the provision appearing in the appropriations.

PAYMENT TO MEMBERS OF THE GENERAL ASSEMBLY APPOINTED TO (1) THE COMMITTEE OF INQUIRY INTO THE OPERATION OF THE SHOPS AND OFFICES ACT; (2) THE COMMITTEE OF INQUIRY INVESTIGATING THE LAW RELATING TO WORKERS' COMPENSATION; (3) PARLIAMENTARY EDUCATION COMMITTEE; (4) INTERNATIONAL LABOUR CONFERENCE.

Civil List Act, 1920.—Section 17 of the Civil List Act, 1920, as modified by section 4 of the Public Expenditure Adjustment Act, 1921-22, provides for the sum payable to members of the General Assembly for attendance in the discharge of their parliamentary duties, and section 19 of the Civil List Act, 1920, for the payment of expenses of locomotion in travelling to and returning from a meeting of the General Assembly. There is no statutory provision for members of the General Assembly to receive payment of expenses in connection with the above Committees in addition to the foregoing, but the Audit Office agreed to pass vouchers for certain members in respect of their attendance at these meetings on an assurance being given that a validating clause would be provided therefor.

RETIREMENT FROM THE SERVICE OF THE SECOND ASSISTANT SECRETARY, POST AND TELEGRAPH DEPARTMENT.

In July, 1929, the Government communicated to the Secretary of State for Dominion Affairs that it had decided to appoint as its Representative on the Imperial Communications Advisory Committee an officer who was holding the position of Second Assistant Secretary, Post and Telegraph Department, and who was on the eve of retirement.

Owing to unavoidable circumstances, it became necessary for this officer to proceed to England earlier than was anticipated, with the result that his term of forty years' service with the Department was not completed, thereby affecting his superannuation rights and his right to the payment on retirement of a sum equivalent to six months' salary in terms of Regulation 80 under the Post and Telegraph Department Act, 1918.

The Department, however, treated the officer as having served in the Department for the full term of forty years, and paid him salary for a period of thirty-four days during which time he was not in the service, and granted him a sum equivalent to six months' salary in accordance with the regulation mentioned, and also calculated his superannuation on the basis of forty years' service. The Audit Office agreed to pass vouchers supporting these payments on the assurance that a validating clause would be provided therefor.

RE-EMPLOYMENT OF PERSON REMOVED FROM OFFICE BY GOVERNOR-GENERAL'S WARRANT.

Post and Telegraph Department Act, 1918.—Section 7 (1) of the Post and Telegraph Department Act, 1918, provides that every officer of the Post and Telegraph Department shall be deemed to be a three-monthly servant, and shall be removable by the Governor-General at any time after three months' notice given to that officer by the Secretary or Minister or by any officer acting with the authority of the Secretary or Minister. Under the above provision a Warrant was issued by the Governor-General ordering the removal of an officer from his office in the Post and Telegraph Department after due notice, on the grounds that it had been made to appear that the services of such officer were no longer required. The officer who in due course ceased duties in the Department, but did not receive the refund of contributions to the Superannuation Fund, was later re-employed by the Department in a different capacity, and in order to bridge the break in his superannuation service he was treated as on special leave without pay from the date he was removed from office until he was re-employed. The Audit Office, however, was of opinion that no statutory authority existed enabling the officer to be re-employed or his superannuation rights to be preserved, but agreed to pass vouchers for his salary on receiving an assurance that a validating clause would be provided therefor.