

SCHEDULE OF IMPERFECT VOUCHERS PASSED, ETC.—*continued*.

Name	Department and Particulars.	Amount.	Total Amount.
	<i>Tourist and Health Resorts.</i>	£ s. d.	£ s. d.
W. P. Barnett	Taxi-hire (1)	0 10 0	
T. G. Dewar	Postages, telephone charges, wrapping-paper and twine (2)	9 2 4	
Tourist Deposit Account ..	Stationery (2)	19 5 4	
			28 17 8
	<i>Treasury.</i>		
R. H. Menzies	Interest on debentures (1)	79 17 8	
Lieutenant A. J. Everett ..	Uniform allowance, unclaimed postal draft, reissued from Deposits Account (1)	0 11 6	
J. A. Fantham.. ..	Drafts payable in United States in respect of dividend warrants (inscribed stock). Payee acknowledged by letter that drafts were cashed by him	18 0 0	
			98 9 2
			£470 6 8

(1) Receipts not obtained.

(2) Impossible to obtain receipts.

(3) Receipts lost and cannot be replaced.

PROCEEDINGS TAKEN AGAINST DEFAULTERS AND OTHERS.

Section 89 (2) (e), Public Revenues Act, 1926.

Particulars of cases in which proceedings have been taken in pursuance of the Public Revenues Act, or regulations thereunder, are included in the statement under paragraph 89 (2) (c).

SURCHARGES.

Section 89 (2) (f), Public Revenues Act, 1926.

There are no surcharges imposed by the Controller and Auditor-General remaining outstanding. No surcharges have been disallowed during the year by the Minister on appeal.

DETAILED AUDIT OF ACCOUNTS DISPENSED WITH.

Section 89 (2) (g), Public Revenues Act, 1926.

Section 72 of the Public Revenues Act, 1926, reads as follows: "The Controller and Auditor-General may, with the consent of the Minister, dispense with the detailed audit of any accounts, but not with any appropriation audit of such accounts. The consent of the Minister shall be given only in those cases in which he considers that there are circumstances which render a detailed audit under this Act unnecessary: Provided that a list of such cases shall be comprised and published in the Controller and Auditor-General's report in each year."

There are no instances in which the Hon. the Minister of Finance has during the year given his consent to a detailed audit being dispensed with.

COMMENTS BY THE CONTROLLER AND AUDITOR-GENERAL.

Section 89 (2) (h), Public Revenues Act, 1926.

DEPARTMENTAL ACCOUNTS.

In terms of section 68 (2) of the Public Revenues Act, reports have from time to time been furnished to the Right Hon. the Minister of Finance showing the general result of the inspection, examination, and audit of the books and accounts of accounting officers or other persons in the Public Service.

Reports in terms of section 14 of the Public Revenues Act have also been sent to the Right Hon. the Minister of Finance in respect of matters relating to the collection, receipt, issue, and payment of public moneys or stores. The Right Hon. the Minister has, under this section, been advised of all cases of defalcations or irregularity which have been reported to me. Particulars of these cases appear in a statement in this report under the heading "Section 89 (2) (c), Public Revenues Act, 1926."

The instances of defalcation or irregularity in which State employees were the delinquents numbered thirteen as against thirty-five in the preceding year, and by persons not employed by the State twenty-five as against fifty-four in the preceding year. Recoveries of moneys misappropriated have been effected to the fullest extent possible.

EXPENDITURE VOUCHERS.

The examination of expenditure vouchers of the various Departments has been carried out and adjustments made where necessary. The vouchers and supporting statements submitted for audit showed that commendable care in preparation had been exercised in the accounting branches of Departments.