

Following the course previously adopted, the names of those in arrear are not published, but in the figures hereunder are included all amounts which were shown on the Department's books as owing and unpaid on the 31st March last. No attempt has been made to distinguish between the persons who have reasonable grounds for non-payment and those who have not:—

Department.					Amount unpaid.		
Forestry—					£	s.	d.
Auckland Region	..	..	..	..	1	7	0
Nelson Region	..	..	..	..	155	0	7
Rotorua Region	..	..	..	..	7,744	11	8
Wellington Region	..	..	..	..	217	12	5
Westland Region	..	..	..	..	763	8	8
					8,882 0 4		
Lands—					£	s.	d.
Auckland	..	..	..	..	326	13	0
Canterbury	..	..	..	..	0	0	6
Gisborne	..	..	..	..	1,110	0	0
Hawke's Bay	..	..	..	..	205	13	0
North Auckland	..	..	..	..	1,178	2	10
Otago	..	..	..	..	35	18	6
Southland	..	..	..	..	219	10	8
Taranaki	..	..	..	..	247	13	8
Wellington	..	..	..	..	2,695	0	1
Westland	..	..	..	..	631	12	10
					6,650 5 1		
Agriculture	..	..	..	..	..	6	18 0
Defence	..	..	..	..	..	24	6 0
Marine	..	..	..	..	..	306	7 7
Mines	..	..	..	..	..	7,239	8 4
Native	..	..	..	..	..	1,994	18 7
Prisons	..	..	..	..	..	1,358	11 3
Public Works	..	..	..	..	..	114	0 3
					£26,576 15 5		

MONEYS AND STORES WRITTEN OFF.

Section 3 (3), Public Revenues Act, 1926.

In the Appendix hereto is shown a statement of the items representing moneys and stores to the writing-off of which the Audit Office has given its concurrence since my previous report.

AUDIT OFFICE ORGANIZATION AND STAFF.

The number of officers engaged on inspection and examination is 165 as compared with 162 in the preceding year. The increase is in respect of new cadets for training who will in the ordinary course fill vacancies which occur from time to time.

In dealing with staff matters it may not be out of place if I explain briefly the subdivision of the staff under the two main but distinct headings of Control and Audit.

The former branch of the Audit Office is centred in the Head Office and, as the term implies, the duties of this staff have to do with the controlling of expenditure of Government funds for which the Controller-General is responsible to Parliament. In addition to the functions of control this staff of eleven officers also performs the duty of audit of public accounts as kept by the Treasury and presented to Parliament. Of the remainder of the staff, sixty are engaged in the audit of Treasury and Departmental accounts at headquarters; ten are attached to those Government Departments where banking accounts separate from the Public Account are kept, such as Post Office, State Advances, &c.; nine are employed auditing and checking departmental balance-sheets; thirteen are employed auditing stores in various parts of the Dominion; and fifty-nine are occupied in connection with the audit of district departmental and local-body accounts. The majority of the latter are stationed in the local centres throughout the Dominion. One officer is also stationed at Samoa and two in London.

The officers of the Audit staff require to possess very thorough knowledge of all financial legislation in order to ensure that the directions of Parliament as expressed in legislative enactments shall be rigidly observed. I may also mention that it has for some time been a condition that all officers shall pass the Accountants' Professional Examination before attaining senior rank. These entrants suffer some disability as compared with entrants into other branches of the Service, as they are barred from promotion beyond a certain stage in the classification list unless they shall have passed such examination. The result of these conditions is that the Audit staff is becoming more efficient as time goes on.

The work during the past year has been very satisfactorily carried out, although in many instances in the face of considerable difficulties.

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

Audit Office, 30th July, 1930.