

STATEMENT OF ROYALTIES PAYABLE TO THE CROWN AND UNPAID AT THE
31st MARCH, 1931.

Section 91 (2), Public Revenues Act, 1926.

Section 91 (2) of the Public Revenues Act, 1926, reads as follows :—

“ The Controller and Auditor-General shall include in the report to be prepared by him pursuant to subsection two of section eighty-nine hereof a statement as to all royalties payable to the Crown and for the time being unpaid, setting forth in respect of such royalties—

- “ (a) The name of the person by whom the same are payable ;
- “ (b) The amount payable by each such person ; and
- “ (c) The steps (if any) that have been taken to recover the said royalties, and, if no such steps have been taken, the reasons for allowing the said royalties to remain outstanding.”

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.	£	s.	d.		
Auckland Region						..	..	..	..	1	13	9
Nelson Region						..	..	..	..	89	8	1
Rotorua Region						..	..	..	..	3,235	10	9
Wellington Region						..	..	..	..	149	7	6
Westland Region						..	..	..	..	536	16	10
						<hr/> 4,012 16 11							
Lands—													
Auckland						..	..	..	..	658	14	4
Canterbury						..	..	..	..	0	10	0
Gisborne						..	..	..	..	845	0	0
Hawke's Bay						..	..	..	..	235	17	0
North Auckland						..	..	..	..	1,498	10	3
Southland						..	..	..	..	165	13	5
Taranaki						..	..	..	..	3,252	0	1
Wellington						..	..	..	..	1,582	1	6
Westland						..	..	..	..	1,082	2	1
						<hr/> 9,320 8 8							
Defence						41	0	0
Marine						307	12	2
Mines						9,971	10	9
Native						1,994	18	7
Prisons						2,349	6	4
Public Works						5	13	3
						<hr/> £28,003 6 8							

MONEYS AND STORES WRITTEN OFF.

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

With reference to the writing-off of losses through the annual Appropriation Act, I have been advised by the Crown Solicitor that section 3 (3) of the Public Revenues Act, 1926, which provides that no losses of moneys or stores may be finally written off, save with the authority of Parliament, applies only to money and stores, and not to losses of real property ; and although there is no practical difference between losses in the revaluation or realization of real property and losses in the realization of money and stores, the former are apparently excluded from the provisions of this section, and will not be brought before the notice of Parliament, and no application for authority to write off will come before Audit for investigation.

As there is apparently no statutory authority for the writing-off of such losses, it is advisable that section 3 (3) of the Act be amended so as to include real property.

Appended is a statement of the items representing moneys and stores to the writing-off of which the Audit Office has given its concurrence since last report.

STAFF.

I desire to express my appreciation of the zealous attention which has been given by all members of the Audit staff to their duties during the year, and also of the willing assistance to Audit Inspectors and others which has been accorded by the various departmental staffs and also the staffs of local bodies. Audit officers have at times in the course of their inspections to perform duties of a somewhat delicate nature, but I am pleased to say that they have at all times during the year received the fullest consideration and assistance both from Government Departments and local bodies.

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

3rd August. 1931.