

Schedule A.

Depreciation in trading accounts, absence or inadequacy of charge	..	..	..	5
Disqualification of local-body members on account of breaches of law	..	..	..	15
Expenditure without legal authority	..	..	..	29
Failure to provide for expenditure for year out of revenue	..	..	..	26
Fidelity securities (absence of)	..	..	..	7
Imprest accounts without authority of law	..	..	..	1
Investments contrary to law	..	..	..	10
Local Bodies' Loans Act, 1926 (offences under)—				
(a) Loans raised in excess of or without legal authority	..	..	..	2
(b) Loan-moneys illegally expended	..	..	..	41
(c) Interest on loan fixed deposit, wrongly applied	..	..	..	5
(d) Loan-moneys not in separate bank account	..	..	..	3
(e) Sinking funds not established or provided for	..	..	..	10
(f) Separate accounts not kept for loan allocations	..	..	..	1
(g) Sale of debentures at a discount	..	..	..	4
(h) Miscellaneous	..	..	..	7
Main Highways Act, 1926, section 2—Separate bank accounts not kept	..	..	..	4
Moneys not banked regularly as required by law	..	..	..	8
Overdrafts without or in excess of statutory authority	..	..	..	37
Overdrafts without consent of Minister	..	..	..	3
Payments unsupported by receipts and/or vouchers	..	..	..	21
Purchase on terms or by instalments and payment of interest thereon	..	..	..	4
Rates, dues, &c., not levied or collected according to law	..	..	..	36
Refunds and remissions contrary to law	..	..	..	10
Reserves for depreciation, &c., not invested	..	..	..	7
Separate accounts established without lawful authority	..	..	..	17
Separate accounts not kept as required by law	..	..	..	5
Travelling expenses and allowances in excess of or without statutory authority	..	..	..	14
Unlawful sinking and other funds	..	..	..	1
“Unauthorized” and other payments in excess of legal limits	..	..	..	6
Miscellaneous	..	..	..	37
Public Reserves, Domains, &c., Act (offences under)—				
(a) Borrowing without authority of law	..	..	..	43
(b) Breaches of trustee law	..	..	..	6
(c) Failure to bank funds as required by statute	..	..	..	39
(d) Investments and deposits without authority of law	..	..	..	10
(e) Payments without statutory authority	..	..	..	12
(f) Miscellaneous	..	..	..	35
Cemeteries Act (offences under)—				
(a) Breaches of trustee law	..	..	..	2
(b) Failure to bank funds within prescribed time	..	..	..	23
(c) Payments without statutory authority	..	..	..	4
(d) Miscellaneous	..	..	..	14
Attention has been drawn during the year to the following matters which relate to the accounts of local authorities, but which are not breaches of law :—				
Unsatisfactory systems of accounts—				
(a) Financial	..	..	..	8
(b) Stores	..	..	..	26
Excessive sundry debtors, laxity in collecting rates, &c.	..	..	..	19
Profit and Loss Account—Balance incorrectly stated	..	..	..	17
Sundry items not verified owing to inadequacy or non-production of supporting evidence	..	..	..	45

Schedule B.—Breaches of Law passed subject to Validation of Irregularities.

Tauranga Borough Council—Loan-moneys used to reimburse expenditure prior to authorization of loan.	
Kahutara River Board—Loan Account charged with expenditure incurred prior to ratepayers' consent.	
Waimakariri River Trust—Limit of “Unauthorized” expenditure exceeded.	
Jed River Drainage Board—Board's funds unlawfully distributed amongst ratepayers on Board's ceasing to function.	
Coromandel County Council—Loan raised at higher rate of interest than prescribed in Order in Council.	
Wairoa Borough Council—Unlawful payment of pension to retired gardener.	
Napier Borough Council—Proceeds of loan allocation used for purposes other than those for which the loan was raised. Irregularity in procedure in connection with raising of loan.	
South Rakaia Road Board—Advance to Clerk for purchase of motor-car.	
Pahiatua County Council—Investment beyond Dominion of unexpended balance of loan-moneys.	
Green Island Borough Council—Loan raised at higher rate of interest than that prescribed in Order in Council.	
Golden Bay Electric-power Board—Loan Account charged with expenditure incurred prior to taking of loan poll.	
Oaonui Irrigation Board—Allowances unlawfully paid to Chairman of the Board.	
Waikaka Domain Board—Payment to Board member in excess of contractual limit.	
Te Ngutu-o-te-Manu Domain Board—Payment to Board member in excess of contractual limit.	
Flaxbourne Cemetery Trustees—Payment to a trustee in contravention of trustee law.	