

Schedule C—continued.

Devonport Borough Council	..	Expenditure on Golden Jubilee celebrations of the borough.
Dunedin City Council	..	(1) Contributions to Jean Batten Fund. (2) Grants to Dominion Centennial Celebrations Committee.
Dunedin Drainage and Sewerage Board		(1) Purchase by the Board of certain of its own debentures resulted in the cancellation of those debentures, and legislation is required to effect their reissue. (2) A Reserve and Renewals Fund was maintained without authority of law.
Egmont National Park Board (two years' accounts)	..	Payment of interest on loans unlawfully incurred by the South Committee of the Board.
Invercargill Fire Board	..	Expenditure on Coronation celebrations.
Lower Hutt Borough Council	..	Purchase of shares in New Zealand Centennial Exhibition Co., Ltd.
Mangonui Hospital Board	..	Variation of contract in circumstances that the variation was not beneficial to the Board.
Mount Roskill Road Board	..	Excess "unauthorized expenditure" due to inclusion of expenditure in respect of membership of the Municipal Association of New Zealand, Inc.
Newmarket Borough Council	..	(1) Entering into agreements, <i>ultra vires</i> the Council, in respect of a community lighting scheme in the borough. (2) Variation of contract in circumstances that the variation was not beneficial to the Council.
Ohai Domain Board	..	Payments made to a member of the Board employed under an employment-promotion scheme controlled by the Board.
Onehunga Borough Council	..	Entering into agreements, <i>ultra vires</i> the Council, in respect of a community lighting scheme in the borough.
Petone Borough Council	..	Purchase of shares in New Zealand Centennial Exhibition Co., Ltd.
South Canterbury Hospital Board	..	Payment of travelling-expenses to members attending meetings of the Waimate Hospital Management Committee.
Timaru Borough Council	..	Contributions to Jean Batten Fund.
Wairere Electric-power Board	..	Expenditure of £135 16s. 9d. of loan-moneys on unauthorized purpose.
Wairoa Hospital Board	..	Payments to National Provident Fund in respect of pensions of nurses no longer in the employ of the Board.
Wellington Harbour Board	..	Purchase of shares in New Zealand Centennial Exhibition Co., Ltd.
Wellington City Council	..	Purchase of shares in the New Zealand Centennial Exhibition Co., Ltd., and the allotment of one hundred shares to each of two Councillors.
Westport Borough Council	..	Donation to Westport Provincial Organization <i>re</i> Dominion Centennial celebrations.
West Shore Domain Board	..	Unlawful expenditure of moneys received for specific purposes under section 41 (2), Public Reserves, Domains, and National Parks Act, 1928.
Westland County Council	..	Expenditure in connection with the Dominion Centennial celebrations.
Whangarei Borough Council	..	Variation of contract in circumstances that the variation was not beneficial to the Council.
Miscellaneous Rabbit Boards	..	Expenditure of moneys on the destruction of rabbits on private lands without requiring reimbursement of such expenditure from the landowners.

Surcharges.

In every case where I consider that any deficiency or loss of public moneys or stores is due to the default, negligence, or error of any person, or where the provisions of the Public Revenues Act, 1926, relating to the receipt or disbursement of public moneys have not been observed, I am required by section 69 of that Act to issue a surcharge. In this matter I have no discretion, but section 71 contains provision for appeal to the Hon. the Minister of Finance, and he may confirm or waive the surcharge either wholly or in part.