

Government Audit practice and procedure. They expressed appreciation of the material which had been prepared for their assistance, and also of some courtesies extended to them by the Prime Minister and the Government. They were to go to Ottawa and London to seek information at those capitals also before returning to Canberra.

MONEY OR STORES WRITTEN OFF
Section 3 (3), Public Revenues Act, 1926

The above section provides that no public moneys or stores may be finally written off and discharged from the relative Account without the authority of Parliament, and the Treasury Regulations require that before presentation of relative items to Parliament the concurrence of the Audit Office and the Treasury shall have been obtained.

A statement of moneys and stores in respect of which Audit concurrence to writing off has been given in the financial year 1949-50 is included in the Appendix to this report.

STAFF POSITION

The staff position of the Audit Department cannot be said to have improved over the twelve months to 31st March, 1950. A number of changes took place, and although the final result showed a slight numerical increase, 190 as against 181, the replacements during the year lacked audit experience and did not compensate for the loss of trained personnel. There are sections of audit work to which only the scantiest attention can be given.

J. P. RUTHERFORD,
Controller and Auditor-General.

2nd August, 1950.