

# PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31st MARCH, 1926

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## REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

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I HAVE the honour to submit my report for the year ending 31st March, 1926, in terms of subsections (1), (2), and (3) of section 84 of the Public Revenues Act, 1910, which is quoted hereunder, and which sets out in detail the several headings under which the Controller and Auditor-General is required to present his report to Parliament.

“ 84. (1.) The Treasury shall as soon as practicable after the end of every financial year prepare and send to the Audit Office a statement of the revenue and expenditure of the Public Account during that year.

“(2.) The Controller and Auditor-General shall forthwith examine that statement, and prepare and sign a report showing—

“(a.) The particulars of any discrepancies between such statement and the books of the Treasury :

“(b.) Full particulars of every case in which the provisions of this or any other Act, or the regulations or any forms, have not been carried out or adopted, or have in any manner been varied or departed from :

“(c.) Every case of failure to deliver or send in accounts or to collect or account for any moneys or stores :

“(d.) All sums allowed or disallowed without vouchers or with imperfect vouchers or upon incorrect certificates :

“(e.) Any proceeding that may have been taken by or against any person in pursuance of the provisions of this Act or the regulations :

“(f.) Repealed.

“(g.) All unsatisfied surcharges which have been made by the Controller and Auditor-General and all surcharges disallowed by a Minister on appeal :

“(h.) In what accounts the Controller and Auditor-General has, with the consent of the Minister, dispensed with a detailed audit :

“(i.) Such other information as may be prescribed, or as the Controller and Auditor-General thinks desirable.

“(3.) The Controller and Auditor-General shall annex or append to the said report copies of all cases laid by him before the Attorney-General for his opinion, together with a copy of the opinion given in every such case.”

### *Section 84 (2) (a), Public Revenues Act.*

No discrepancies exist between the statement of the revenue and expenditure of the Public Account as presented in this report and the books of the Treasury. It may be explained that there is a continuous audit of such revenue and expenditure, and the figures in the statement are checked partly by reference to the books of the Treasury and partly by reference to special checking accounts kept in the Audit Office for this purpose. Most of the errors which occur are discovered in the course of this continuous audit, and are rectified from time to time during the year as they come under notice. Those errors which are not rectified in this manner but are discovered when the annual statements are being examined by Audit are brought under the notice of the Treasury, which makes the necessary alterations in the statements before they are finally submitted for the signature of the Controller and Auditor-General. Under this system of audit all discrepancies between the statement of revenue and expenditure and the books of the Treasury are eliminated before the statement is presented to Parliament.