

Apparently no statement as required by the above section has hitherto been submitted to Parliament, although an endeavour was made to obtain the necessary details for last year's report. Information has, however, been obtained from the respective Departments for the year 1926-27, but, owing to the many difficulties in the way of preparing a return which would comply with the Act and at the same time avoid unfairness to the individuals whose names are required to be published, the information obtained is shown in an abridged form.

In some instances it was found that, although an amount was nominally overdue, reasonable grounds for non-payment existed, and in cases where royalty was payable in advance no serious complaint could be made against a person whose payment had not been met on the nominal due date. In such cases it was considered inadvisable to publish the names of those nominally in arrear in terms of the Act. In the following figures, therefore, are included all amounts which were shown on the Departments' books as owing and unpaid on the 31st March last, and no attempt has been made to discriminate between those persons who have reasonable grounds for non-payment and those who have not.

Department.				Amount unpaid.		
				£	s.	d.
Native	..	..	..	2,105	8	6
Agriculture	..	..	..	36	3	4
Public Works	..	..	..	75	0	0
Lands—						
Wellington Land District	..	..	..	5,105	8	4
North Auckland Land District	..	..	..	1,779	7	1
Auckland Land District	..	..	..	628	19	10
Napier	..	..	..	127	14	7
Hokitika	..	..	..	274	8	10
Christchurch	..	..	..	0	18	0
Dunedin	..	..	..	132	4	4
Forestry—						
Nelson region	..	..	..	1,025	15	2
Auckland region	..	..	..	40	12	11
Westland region	..	..	..	2,691	6	6
Wellington region	..	..	..	508	14	11
Marine	..	..	..	436	19	9
Mines	..	..	..	4,906	12	2
Total				£19,875	14	3

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

Appended is a statement of the items representing moneys and stores which require the authority of Parliament for their final writing off and discharge from the Public Account.

Staff.

The growth of the Department may be noted from the fact that fourteen years ago 54 officers were deemed sufficient to cope with the work, whilst to-day the number required is 147. The classification of the staff is as follows: Deputy Controller and Auditor-General, 1; Audit Officer, London, and Assistant, 2; Controlling Officers, 4; Audit Inspectors, 30; Audit Inspectors' Assistants, 36; examiners, clerks, and typists, 46; cadets, 21; temporary clerks, 7.

The efficiency of the staff is of a very high standard; and, as will be seen from the large number of cadets, it is the policy of the Department to train its own staff of accountants, in order that when vacancies occur in the higher grades of the office there may be capable officers within the Department fully qualified to fill the vacancies as they occur. The work of the Audit officers in London has been also efficiently carried out. Additional duties have devolved upon these officers during the year in respect of the audit of the accounts of the Dairy-produce Control Board's London Agency.

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

Audit Office, 2nd September, 1927.