

## STATEMENT OF ROYALTIES PAYABLE TO THE CROWN AND UNPAID AT 31st MARCH, 1928.

**Section 91 (2), Public Revenues Act, 1926.**

Section 91 (2) of the Public Revenues Act, 1926, reads as follows :—

“The Controller and Auditor-General shall include in the report to be prepared by him pursuant to subsection two of section eighty-nine hereof a statement as to all royalties payable to the Crown and for the time being unpaid, setting forth in respect of such royalties—

- “ (a) The name of the person by whom the same are payable ;  
 “ (b) The amount payable by each such person ; and  
 “ (c) The steps (if any) that have been taken to recover the said royalties, and, if no such steps have been taken, the reasons for allowing the said royalties to remain outstanding.”

In last year's report it was mentioned that there were many difficulties in the way of preparing a return which would comply with the Act and at the same time avoid unfairness to individuals whose names are required by law to be published.

Following the same course as last year, the names of those in arrear are not published, but in the figures hereunder are included all amounts which were shown on the Department's books as owing and unpaid on the 31st March last. No attempt has been made to distinguish between the persons who have reasonable grounds for non-payment and those who have not.

Department.	Amount unpaid.
	£ s. d.
Forestry—	
Auckland region .. .. .	0 3 0
Wellington region .. .. .	746 8 4
Nelson region .. .. .	217 10 5
Westland region .. .. .	875 6 2
Canterbury region .. .. .	1 19 0
Lands—	
North Auckland Land District .. .. .	920 15 1
Auckland Land District .. .. .	563 7 10
Hawke's Bay Land District .. .. .	78 16 7
Wellington Land District .. .. .	6,419 9 1
Westland Land District .. .. .	780 9 8
Otago Land District .. .. .	6 5 0
Southland Land District .. .. .	170 7 1
Marine .. .. .	538 17 11
Mines .. .. .	6,141 9 8
Native .. .. .	2,158 13 9
Public Works .. .. .	72 10 0
<b>Total .. .. .</b>	<b>£19,692 8 7</b>

## MONEYS AND STORES WRITTEN OFF.

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

Appended is a statement of the items representing moneys and stores to the writing-off of which the Audit Office has given its concurrence since last report.

**Staff.**

A slight increase in the number of the officers engaged on inspection and examination has taken place during the year, the total number being now 154.

I again desire to record my appreciation of the zealous manner in which the staff has during the past year performed the varied and responsible duties which required to be carried out in order to comply with the provisions of the Public Revenues Act.

During the year the Audit officers have been called upon to exercise special efforts in order that the arrears of work occasioned by the previous shortage of staff might be overtaken as speedily as possible. I am pleased to be able to say that the result has been very satisfactory, and, although it cannot be said that in all the many branches of Audit duties the arrears of work have been entirely brought up to date, I can safely say that if the same zeal and attention to duty is shown in the future as has been shown in the past the work should be practically brought up to date during the current year.

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

Audit Office, 7th August, 1928.