

PUBLIC ACCOUNTS

FOR THE FINANCIAL YEAR ENDED 31ST MARCH, 1930.

REPORT OF THE CONTROLLER AND AUDITOR-GENERAL.

I HAVE the honour to submit my report for the year ended 31st March, 1930, in terms of section 89 of the Public Revenues Act, 1926, which sets out in detail the several headings under which the Controller and Auditor-General is required to present his report to Parliament, and which reads as follows :—

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

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

“ (h) 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.”

DISCREPANCIES IN THE ACCOUNTS.

Section 89 (2) (a), Public Revenues Act, 1926.

In accordance with the above section, I have to report that certain differences exist between the statement of accounts as submitted for audit and the Treasury books, owing to the method of treating investments pursuant to section 16 of the Finance Act, 1927 (No. 2). Shortly stated, the reason for such discrepancies is that payments made out of the various accounts by way of investment are necessarily entered as expenditure in the Treasury books, but under the authority of section 16 of the Finance Act, 1927 (No. 2), such payments are omitted from the expenditure shown in the published accounts, and are treated as balances in hand. The reason for such discrepancies, and the effect of the method now followed, have been fully explained in my reports for the last two years, and need not therefore be repeated.

CASES IN WHICH THE PROVISIONS OF THE LAW HAVE NOT BEEN CARRIED OUT.

Section 89 (2) (b), Public Revenues Act, 1926.

SECTION 10, FINANCE ACT, 1929.

Section 10 of the Finance Act, 1929, amends the Repayment of the Public Debt Act, 1925, in such a manner as to exclude from the operation of the latter Act any loans not charged on the public