

**SCHEDULE OF IMPERFECT VOUCHERS PASSED BY THE AUDIT OFFICE, UNDER
AUTHORITY OF SECTIONS 73 AND 75, PUBLIC REVENUES ACT, 1926—continued.**

Department and Particulars.	Reason.	Amount.	Total Amount.
Lands and Survey.		£ s. d.	£ s. d.
Reimbursement freight, delivery charges, and exchange paid by firm	Impossible to obtain receipts ..	2 18 0	
Travelling-expenses of officers	Impossible to obtain receipts ..	2 17 6	5 15 6
Marine.			
Reimbursement for books purchased for examination	Impossible to obtain receipts ..	1 0 10	
Reimbursement for dues paid by officer (deceased) ..	Receipts lost and cannot be replaced	5 14 1	6 14 11
Mental Hospitals.			
Taxi-hire and hotel accommodation	Receipts not obtained	2 12 6	2 12 6
Native.			
Purchase of benzine by officer	Impossible to obtain receipts ..	0 8 8	0 8 8
Native Trust.			
Rents paid to beneficiaries, Native reserves ..	Receipts lost and cannot be replaced	1 15 1	
Rents paid to beneficiaries, Native reserves ..	Impossible to obtain receipts ..	0 7 6	2 2 7
Pensions.			
War pension, instalment of	Receipt not obtained	9 12 10	
War pension, instalment of	Impossible to obtain receipt ..	3 15 10	13 8 8
Post and Telegraph.			
Publications purchased abroad	Impossible to obtain receipts ..	2 0 10	2 0 10
Public Works.			
Meals of officer on transfer	Receipts not obtained	3 10 0	
Travelling allowances and expenses of officer ..	Receipts not obtained	19 17 1	23 7 1
Railways.			
Meals and motor-hire of officers on transfer ..	Receipts not obtained	1 4 0	1 4 0
Scientific and Industrial Research.			
Freights and exchange paid by firm	Receipts not obtained	2 18 11	
Accommodation and fares of expert attending meeting <i>re</i> wool research	Impossible to obtain receipts ..	5 5 0	8 3 11
State Forest Service.			
Refund of amount paid by officer for tree-seed, freight, &c.	Impossible to obtain receipts ..	309 19 5	309 19 5
Transport.			
Travelling-expenses of member of Transport Licensing Authority	Impossible to obtain receipts ..	0 17 6	0 17 6
Treasury.			
Travelling-expenses in connection with visit to Wellington of members of Stock Exchange	Receipts not obtained	60 1 3	60 1 3
Unemployment Board.			
Refund of Christmas fares	Receipts not obtained	37 15 8	
Wages and subsidy paid	Impossible to obtain receipts ..	2 18 0	
Wages paid	Receipts not obtained	1 3 6	41 17 2
			£983 15 9

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.

I desire to express my appreciation of the efficient manner in which the work of the Audit Office has been performed by the staff during the year. There has been a great deal of additional work placed upon the Audit officers by legislation of late years, and recently the extra duties have been especially heavy owing to the work in connection with the Royal Commission of Inquiry into Native Affairs.

I also recognize the zeal with which the officers continue to prosecute their studies in order that they may fit themselves to perform more efficiently higher duties in the service of the State.

To carry out efficiently these higher duties an officer must not only have an expert knowledge of the principles of accountancy and auditing but he must also possess a sound knowledge of the particular laws governing the various classes of accounts which come under his review.

In this connection I may mention that no less than fifty-two members of the staff have fully qualified by examination as professional accountants, and that many others have successfully passed in a majority of the subjects, and should in due course complete the final examination.

I have to acknowledge with thanks the courtesy and assistance accorded by the various Government Departments and local bodies to the Audit Office and the Audit Inspectors throughout the Dominion, and my acknowledgments are also due to the Crown Law Office for advice on the many difficult legal questions which have arisen during the year.

Audit Office,
5th September, 1934.

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