

Schedule A—continued.

Moneys not banked as required by law	10
Overdrafts without or in excess of statutory authority	36
Overdrafts without consent of Minister	4
Purchase on terms or by instalments and payment of interest thereon	5
Rates, dues, fees, &c., not levied or collected according to law	15
Refunds, rebates, or remissions contrary to law	4
Reserves for depreciation, &c., not invested	14
Separate accounts established without lawful authority	15
Separate accounts not kept as required by law	2
Transactions not included in accounts	3
Travelling expenses and allowances in excess of or without statutory authority	7
Trust-moneys wrongly applied	4
“ Unauthorized expenditure ” in excess of legal limits	2
Unlawful sinking and other funds	4
Unlawful transfers between accounts and charging of amounts to wrong accounts	6
Miscellaneous	12
Domain Boards—	
(a) Borrowing without authority of law	8
(b) Breaches of trustee law	2
(c) Failure to bank moneys as required by law	37
(d) Payments without statutory authority	22
(e) Reductions of rental without Ministerial approval	10
(f) Transactions not included in accounts	2
(g) Miscellaneous	4
Cemetery Trustees—	
(a) Failure to bank as required by law	34
(b) Failure to keep a Register of Burials as required by law	2
(c) Investment without statutory authority	1
(d) Payments contrary to trustee law	3
(e) Transactions not included in accounts	1

Attention has been drawn during the year to the following matters which relate to the accounts of local authorities but which are not breaches of law :—

Unsatisfactory systems of accounts—	
(a) Financial	16
(b) Stores	11
Excessive sundry debtors, laxity in collecting rates, &c.	26
Profit and Loss Account : Balance incorrectly stated	2
Receipts and other items not verified owing to inadequacy or non-production of supporting evidence	33
Payments unsupported by receipts and/or vouchers	33
Failure to keep an essential book of record	2
Miscellaneous	2
Liability and corresponding asset overstated in accounts	2

Schedule B.—Breaches of Law passed subject to Validation of Irregularities.

- Thames Borough Council—Purchase of certain properties in satisfaction of rates due and distribution *pro rata* of rents received in respect of such properties with Thames Harbour Board.
- Auckland Transport Board—Entering into an agreement with certain persons for the running of an omnibus service by them, such agreement being *ultra vires* the Board.
- New Plymouth Harbour Board—Paying expenses of repaying a loan and of raising a new one out of sinking fund without obtaining the precedent consent of the Local Government Loans Board.
- Roxburgh Borough Council—Non-compliance with repayment provisions in Order in Council authorizing the raising of a loan.