Schedule B.-Breaches of Law passed subject to Validacion of Irregularities-continued.

- North Canterbury Hospital Board—Borrowing to pay off liabilities incurred before the raising of the loan.
- Great Barrier Island County Council—Using moneys received in respect of county wharves for general county purposes, and failing to reimburse Wharf Account to extent of such moneys used.
- Massey Agricultural College Board-Borrowing by way of advance from the Public Trustee against a legacy due from an estate.
- Christchurch Drainage Board—Creating a Machinery Renewals Reserve Account without authority of law.

Gisborne Harbour Board-Contributing out of general revenues to a staff-insurance scheme.

- Piako County Council—Failing to comply with provisions of section 3 (1), Local Authorities Loans' (Rates of Interest) Act, 1931, in respect of certain loans.
- Canterbury Agricultural College Board—Borrowing by way of overdraft in excess of the statutory limit.
- Palmerston North City Council—Refunding to General Account from a Loan Account moneys expended on the loan works prior to the raising of the loan.

## Statement of Royalties payable to the Crown and unpaid at the 31st March, 1935.

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;
- $\ensuremath{^{\prime\prime}}(b)$  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."

Following the course previously adopted, the names of those in arrear are not published, although so required by the Act, but in the figures hereunder are included all amounts which were shown on the Department's books as owing and unpaid at 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.					
Forestry—					£		d.	£		d.
Auckland Region	••	••	••	••	30	14	6			
Nelson Region	••	••	• •	••	2,946	4	11			
Rotorua Region	••		• •		758	10	0			
Wellington Region		••	••		274	$\overline{7}$	0			
Westland Region		••			207	8	0			
					·			4,217	4	5
Lands and Survey—										
North Auckland District				•••	1,136	11	8			
Auckland District	••		••		306	6	10			
Gisborne District	••				667	6	4			
Hawke's Bay District		••			281	3	4			
Wellington District	••	••		••	1,200	13	9			
Nelson District	••				. 96	1	6			
Canterbury District	• •	••	• •		9	8	9			
Westland District					1,637	7	4			
Southland District	••				144	6	5			
								5,479	5	11
Marine	••	••	••	••				736	4	8
Mines	••		••	• •				4,796	13	10
Native	•••							1,994	18	7
Public Works	••	••	••						15	0
State Coal-mines	••	••		••	•			2,404		3
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