

(d) **SCHEDULE OF SUMS ALLOWED BY THE AUDIT OFFICE AS PAID, UNDER PROVISIONS OF SECTION 73, PUBLIC REVENUES ACT, 1926—continued**

Department and Particulars.	Reason.	Amount.	Total Amount.
State Forest Service		£ s. d.	£ s. d.
Publications	Receipts unobtainable	0 3 9	
Travelling-expenses	Receipts unobtainable	2 12 6	2 16 3
Tourist and Publicity			
Goods and services	Receipts not obtained	8 8 9	
Travelling-expenses	Receipt not obtained	13 8 8	21 17 5
Treasury			
Maintenance	Receipt unobtainable	4 16 0	
Tolls, &c.	Receipts not obtained	0 12 11	
Travelling-expenses	Receipts not obtained	34 19 6	40 8 5
			£9,462 18 4

(e) **PROCEEDINGS TAKEN AGAINST DEFAULTERS AND OTHERS**

Particulars of cases in which proceedings have been taken in pursuance of section 69 (3) of the Public Revenues Act, 1926, are included in the statement under para. (c), page 3.

The Audit Office is required by the above-mentioned section to take all such steps as it thinks fit to prosecute according to law all defaulters in respect of any public moneys or stores, but the section does not prevent prosecutions in such cases by persons other than the Audit Office. The statement includes, therefore, prosecutions which were instituted by Departments concerned as well as those instituted by the Audit Office.

(f) **SURCHARGES**

Section 69 (1) of the Public Revenues Act, 1926, provides that the Controller and Auditor-General shall surcharge the person responsible wherever it appears to the Audit Office that public moneys or stores have been lost through the default, neglect, fraud, or error of any servant of the Crown.

In the past year it was found necessary to surcharge seven officers, the surcharges being in respect of loss of money.

Any person surcharged has the right under section 71 of the Act to appeal to the Minister of Finance, and the Minister may thereupon confirm or waive the surcharge as he thinks fit. Six of the surcharges issued were made the subject of appeal. No appeal was received in respect of the other surcharge, which remains unsatisfied. Until the matter is completed payment of certain moneys due to the officer concerned is being withheld.