The appended table summarizes the position in connection with surcharges issued:—

Department.			Number of Surcharges.	Upon Appeal.		Total amount	
				Confirmed.	Waived.	of Surcharges issued.	
Marine				1	£ s. d.	£ s. d.	£ s. d.
Ministry of Supply	, ,			1	$\begin{array}{cccccccccccccccccccccccccccccccccccc$	31 1 3	36 1 3
Navy	٠	• •		Î	(No appeal	lodged)	301 10 0
Public Works				1	1  0  0	23 1 0	24 1 0
Railways				2		10 0 0	10 0 0
Scientific and Industrial Research			1		4 10 0	4 10 0	
			1	7	7 0 0	83 13 8	392 3 8

## (g) DETAILED AUDIT OF ACCOUNTS DISPENSED WITH

Section 72 of the Public Revenues Act, 1926, authorizes the Controller and Auditor-General, with the consent of the Minister, to dispense with a detailed audit of any accounts in circumstances which render a detailed audit unnecessary.

The Minister was not asked to make any new exercise of his power under this section during the year.

## (h) GENERAL INFORMATION

It is mentioned on page 2 of this report that the public accounts received from the Treasury will be published as B.-1 [Pt. I]—

This statement will include details of the Civil List Act, 1920, presented in terms of section 65 of the Constitution Act, 1852, and shown previously as a separate statement.

The following additional statements will in due course complete parliamentary paper B.-1 [Pt. I]:—

The statement of the appropriation accounts required by section 86, Public Revenues Act, 1926:

The statement of the Unauthorized Expenditure Account required by section 58, Public Revenues Act, 1926:

Statement of the Public Debt of New Zealand and summary of the transactions thereof:

The Statement of Advances by the Reserve Bank to the Government by way of overdraft:

The Statement of Loans guaranteed by the Government.