## (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.			
Overtime Salaries	Transport			Voucher lost Acquittance lost		••	£ s. d. 28 17 6 13 13 0	£ 42	s. 10	d. 6
Treasury Refund of amount paid in error Travelling-expenses Travelling-expenses of officers travelling overseas			Acquittance lost Receipts not obtained Receipts not obtained			12 7 6 26 14 8 146 13 11	- 185	16	1	
								£16,774	17	3

## (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 7.

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 by the Audit Office.

## (f) SURCHARGES

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

In the past year it was found necessary to surcharge four officers, three of the surcharges being in respect of damage to departmental motor-vehicles and one in respect of damage to stores.

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. All the surcharges were made the subject of appeal.

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

D		Number of Surcharges.	Total Amount	Upon Appeal.			
Department.	of Surcharges Issued.		Confirmed.	Waived.			
Air (Civil Aviation) Scientific and Industrial Research Works Works (Housing Division)		1 1 1	£ s. d. 399 4 10 15 0 0 118 5 5 180 0 0	£ s. d. 10 0 0 10 0 0 2 0 0 20 0 0	£ s. d. 389 4 10 5 0 0 116 5 5 160 0 0		
		4	712 10 3	42 0 0	670 10 3		