#### Surcharges.

Particulars of a number of irregular transactions necessitating the issue of surcharges under section 65 of the Public Revenues Act are as follows:---

### Health Department.

The Accountant, Health Department, Wellington, was surcharged with the amount of 16s. 3d. in respect of a loss of discount due to his failure to promptly pass for payment an account of £42 5s. He appealed to the Minister of Finance under Section 67 of the Public Revenues Act, 1910, but was not granted relief, and the amount was paid.

### Lands and Deeds Department.

The clerk in charge of the deposit stock of stamps in the Auckland Land and Deeds Office, was surcharged with £5, being a shortage which occurred as a result of his neglect whilst the said stock was in his care. The amount was paid.

## Lands and Survey Department.

The Chief Draughtsman, Head Office, Lands and Survey Department, Wellington, was surcharged £50 in respect of a sum of this amount received by him in payment for a theodolite, which sum, owing to neglect whilst it was in his care, was stolen and not recovered. He appealed to the Minister of Finance, and was relieved from payment to the extent of £37 10s. The amount of £12 10s. was paid by him.

## Marine and Inspection of Machinery Department.

An Inspector of Machinery, Auckland, was surcharged with £222 2s. 4d., representing a less of public moneys arising through his failure to make a sufficiently careful inspection of the launch "Colleen" and engine. An advance was made on the security of the said properties, which on realization resulted in the loss stated. The Minister of Finance, on being appealed to, remitted the amount with the exception of £50, which was paid.

### Wheat Controller's Office.

The Assistant Wheat Controller, Christchurch, who was mentioned in last year's report as having been surcharged £70 in respect of the cost of repairs to a departmental motor-car which he permitted to be used by persons without authority, appealed to the Minister of Finance, who waived the surcharge, but expressed the opinion that the responsible officers did not exhibit that care which was necessary to protect the valuable property of the State entrusted to their charge.

## Public Works Department.

The Storekeeper, Public Works Department, Greymouth, was surcharged with £113–15s., the value of stores lost through neglect to keep proper records of stores issued. The amount was paid.

# (2.) AUDIT OF GOVERNMENT LOANS, AND PUBLIC DEBT.

The total amount of loans outstanding at the 31st March, 1923, was £218,953,324, showing a net decrease in the total debt during the year of £101,061. This is explained as follows:—

Total loans outstanding, 31st	t March	, 1922			£	£
Public debt					=206,434,435	
State Advances debt					12,619,950	1
						219,054,385
Decrease—						
Loans paid off during th	ie year	un.		£	•	
Public debt				5,339,421		
State Advances deb				57,000		
1300000				,	5,396,421	
Increase -						
Public debt—						
New loans raised du	ring the	vear		5,245,340	)	
Raised for redempti			24	50,020		
Net decrease -						
Public debt				44,061		
State Advances	• •			57,000		
						101,061
						218,953,324
						210,300,024
Total loans outstanding, 31st	March,	1923				
Public debt					206,390,374	
State Advances debt					12,562,950	
						£218,953,324