

(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.
Freight charges	Receipt not obtained	0 13 6	
Freight charges	Voucher lost	1 18 3	
Postages and telegrams	Voucher lost	202 6 3	
Travelling-expenses	Receipt not obtained	1 4 0	
Workers' compensation	Receipt not obtained	3 5 3	209 7 3
Tourist and Health Resorts			
Purchase of publication	Receipt not obtained	1 9 0	
Toll calls	Receipt not obtained	0 5 4	1 14 4
Transport			
Postages and telegrams	Vouchers lost	112 17 10	112 17 10
Treasury			
Cables	Receipt not obtained	3 8 9	
Overtime	Vouchers lost	113 5 6	
Postages and telegrams	Vouchers lost	98 19 3	
Travelling-expenses of officers travelling overseas	Receipts not obtained	86 0 5	
Travelling expenses	Receipts not obtained	2 8 10	
UNRRA expenses of clothes drive	Receipts not obtained	29 19 8	
			334 2 5
			£21,468 3 5

NOTE.—The recurring item "Postages and telegrams, Vouchers lost" calls for explanation. A complete bundle of vouchers covering payments in respect of numerous Departments disappeared on, it is said, VJ Day.

(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 5.

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 four officers, the surcharges being in respect of loss of stores.