

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. Two of the surcharges issued were made the subject of appeal, one other being satisfied in full.

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

Department.	Number of Surcharges.	Upon Appeal.		Total Amount of Surcharges Issued.
		Confirmed.	Waived.	
		£ s. d.	£ s. d.	£ s. d.
Army	2	20 0 0	180 8 9	400 17 6
Post and Telegraph	1	(No appeal lodged)		0 10 2
Scientific and Industrial Research ..	1	..	49 7 2	49 7 2
	4	20 0 0	229 15 11	450 14 10

One surcharge of £301 10s. included in last year's list remains unsatisfied, and one of this year for £200 8s. 9d. is in the same position. In each case money which would otherwise be due to the person concerned is being withheld.

(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 3 of this report that the public accounts received from the Treasury have been published as B-1 [Pt. I]—

That statement includes 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 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.