

**(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 of Finance, to dispense with a detailed audit of any accounts in circumstances which render a detailed audit unnecessary.

The Minister was not asked to give any new consent under this section during the year.

**(h) GENERAL INFORMATION**

The authority given to the Audit Office to give such other information as it thinks desirable has been taken to cover items which are of interest in themselves, or which disclose a position calling for corrective action, and which in both cases are not likely to come under particular notice of Parliament unless referred to herein. Items of the nature of the foregoing have been much reduced in number with the cessation of wartime activities, and the consequent falling off in expenditure of moneys and stores. Much detail of expenditure of each financial year just past is given with the estimates submitted to Parliament along with each year's Budget, and the totals of such detail are in agreement with the figures appearing in the Public Accounts. This source of information, available when this report is published or soon thereafter, renders unnecessary any reference herein to many payments which would otherwise have been worth notice, but it appears sometimes to be overlooked when the amount of published detail of public expenditure is in question.

Departments are sometimes faced with expenses very much in excess of what was anticipated. Some of these items might be of interest, but if relative correspondence indicates that any excess that foresight might have avoided has caused the Departments due concern, and that care will be taken to avoid similar experience in the future, they are not brought specially to notice in this report.

**Public Accounts and Statements**

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.

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.