# REPORT OF PUBLIC ACCOUNTS COMMITTEE

The minutes of the previous meeting were read and confirmed.

The Controller attended, and was examined. The Controller was thanked, and withdrew.

The Auditor-General attended, and was further examined.

The Auditor-General was thanked, and withdrew.

The Committee then adjourned till 11.30 a.m., on Monday, 23rd September.

## MONDAY, 23RD SEPTEMBER, 1872.

The Committee met pursuant to adjournment.

### Present:

Hon. Mr. Curtis, Hon. Mr Fitzherbert, Hon. Mr. Gillies, Mr. T. Kelly,

Mr. J. Shephard, Mr. Speaker, Hon. Mr. Stafford. Mr. Vogel.

#### Mr. Wood in the Chair.

The minutes of the previous meeting were read and confirmed.

A letter from the Controller (Mr. Fitzgerald), stating he was unable to attend the Committee on account of illness, was received and read.

The Committee resumed the discussion on the proposed clause 7 of the Public Revenues Bill.

Moved by Mr. Vogel, That in the new clause 7, after the words "made by the Commissioners shall be," the words "by them" be inserted.

H.—No. 4.

Moved by Mr. Vogel, That at the end of new clause 7, after the words "meeting of Parliament," the words "Provided that if, in the opinion of the Commissioners, the proposed mode of charge is illegal, the opinion of the Attorney-General shall be taken, and the matter shall then be decided by the Governor in Council," be added.

Clause 7 as amended was agreed to.

The Hon. the Colonial Treasurer intimated his intention to propose the following further alterations

Clause 8. To add after "altered by," in the tenth line, "the Commissioners and the Colonial Treasurer concurrently. If the Commissioners and the Colonial Treasurer do not agree as to the proposed alteration, the Commissioners shall be bound by the decision of the Colonial Treasurer, subject to the provisions in the previous section of this Act relative to the laying of objections before Parliament, and

the mode of ultimate decision by the Governor in Council."

From the word "imprests," on the tenth line to the end of clause 8, to be a new clause 9.

After "imprests" on the sixteenth line, to insert "within the Colony," and to substitute "seventy-five" for "fifty" on the sixteenth line.

To alter the numbers of the succeeding clauses.

In the new clause 14, to omit "of forty thousand pounds," and insert "authorized to be issued by way of Deficiency Bills." Also in same clause, on the fifty-second line, after the words "in the whole" to bring in the words "in any one financial year," which are on the same line.

These alterations were agreed to by the Committee.

Moved by Mr. T. Kelly, That the Bill as amended be agreed to.

The Hon. Mr. Fitzherbert requested that the replies to certain questions he had written for the opinions of the Auditor-General and the Controller, should be placed on record.

The Committee then adjourned sine die.

# Questions by Hon. Mr. Fitzherbert to the Auditor-General and Controller, to which replies were requested.

1. In case of difference of opinion between Treasurer and Commissioners as to what vote any proposed absolute payment should be charged, with whom, in your opinion, should final decision rest?

2. In case of difference of opinion as to what vote imprests should be ultimately brought to charge,

with whom, in your opinion, should final decision rest?

3. After some particular votes have been charged, whether in case of absolute payments or in case of imprests, ought any power of transfer from one vote to another to reside with the Colonial Treasurer?

### Replies to Questions by Auditor-General.

1. Under the proposed law, the Commissioners will audit claims prior to payment. No payments will be made, except in pursuance of their orders on the Bank where the "Public Account" is kept. The issues must not exceed the votes, and must be for the special services for which each vote is granted. The Commissioners will have to be satisfied on the above points before they commit themselves to an issue of public moneys, and will charge the issues in accordance with their decision in each case. If the Treasury in making up the Public Accounts elect to charge the payments to a vote other than that under which the Commissioners issued their orders for, this would not interfere with the accounts kept by the Commissioners, if these officers are satisfied that the issues as charged by them are in every respect in accordance with the law. If they are uncertain as to a point of law, they should take the opinion of the Law Adviser of the Crown; but in no case should their decision be