

Provincial Treasurer, by warrants which the Provincial Auditor could not, I think, have refused to certify if there were moneys available, to pay any sum whatever, within the total of votes, to any person named therein.

The auditing of the Provincial Accounts is at present practically confined to the checking of the vouchers and accounts, and seeing that the vouchers agree with the warrants; and although the Auditor may see items that are not according to the Estimates, he has no right to question them so long as the vote is not exceeded, and even then he must pass them on a special order, if within the limits of such orders. The effect of this is more serious than is at first quite apparent, because it is the practice to estimate as revenue, and bring into appropriation, moneys already appropriated for specific purposes by Acts of the General Assembly. For instance, moneys received under "The Wellington Debts Act, 1871," and "The Wanganui Bridge and Wharf Act, 1871," are included in "The Appropriation Act, 1873;" consequently when vouchers are presented with the accounts or warrants to be certified, the Auditor has apparently no right to look beyond the Appropriation Act, and the Provincial Treasurer is entitled to credit in his accounts, although the expenditure may not be in accordance with the Act of the General Assembly.

I am clearly of opinion that it is desirable that in all future Appropriation Acts, the Estimates, as passed, should be made part of the Acts.

I think, also, that it is much to be desired that a separate and distinct vote should be passed for "Imprest Advances." At present the practice is to make such advances upon warrant under a vote for the service upon which the money may or may not be expended. This leads to not a little confusion in the debiting and crediting of votes; and in many instances I have found that the money has been expended upon quite a different service from that under which it was imprested.

Provincial Audit Office, Wellington,
23rd April, 1874.

H. S. MCKELLAR,
Provincial Auditor.

No. 15.

His Honor the SUPERINTENDENT, Wellington, to the Hon. the COLONIAL SECRETARY.

SIR,— Superintendent's Office, Wellington, 23rd May, 1874.

I do myself the honor to forward through you, for His Excellency the Governor, the following Acts passed by the Provincial Council of Wellington during their present Session (XXVII.), to which I have assented on His Excellency's behalf, viz.,—

- "An Act to confirm the Sale of a piece of Land called the Waihenga Ferry Reserve, in the District of Wairarapa."
- "An Act to regulate the Management of Houses held by persons Licensed to sell Alcoholic Liquors."
- "An Act to empower the Superintendent of the Province of Wellington to stop up certain Roads, and to dispose of the Lands over which such Roads passed."
- "An Act to appropriate the Revenue of the Province of Wellington for the period commencing the first day of April, 1874, and ending the thirty-first day of March, 1875."
- "An Act to further amend 'The Wellington Education Act, 1871.'"
- "An Act to authorize the Superintendent to Lease a piece of Land in the neighbourhood of Pipitea, in the City of Wellington, to a Company, for the Construction of Baths."
- "An Act to amend and consolidate the Law of Cattle Trespass and Impounding in the Province of Wellington."
- "An Act to further amend 'The Diseased Sheep Act, 1872.'"
- "An Act to amend and consolidate the Law relating to the Construction and Maintenance of Highways in the Province of Wellington."

You will see that the clauses referred to in the third paragraph of your letter of the 1st instant are introduced into the Appropriation Act.

I have, &c.,

The Hon. the Colonial Secretary, Wellington.

WILLIAM FITZHERBERT,
Superintendent.

No. 16.

The Hon. the COLONIAL SECRETARY to His Honor the SUPERINTENDENT, Wellington.

SIR,— Colonial Secretary's Office, Wellington, 1st June, 1874.

I have the honor to acknowledge the receipt of your letter of the 23rd ultimo, in which you enclose the following Acts passed by the Provincial Council of Wellington during their last Session (XXVII.), to which you have assented on His Excellency's behalf, viz.,—

- "The Waihenga Ferry Reserve Sale Confirmation Act, 1874."
- "The Wellington Publicans House Management Act, 1874."
- "The Roads Diversion Act, 1874."
- "The Appropriation Act, 1874."
- "The Wellington Education Act Amendment Act, 1874."
- "The Thorndon Baths Act, 1874."
- "The Wellington Impounding Act, 1874."
- "The Diseased Sheep Act 1872 Amendment Act, 1874."
- "The Highways Act, 1874."

2. The Government are advised that no legal objection exists to—
 - "The Waihenga Ferry Reserve Sale Confirmation Act, 1874;"
 - "The Wellington Publicans House Management Act, 1874;"
 - "The Roads Diversion Act, 1874;"