The Imprest system is admitted on all hands to be the one most open to objection, not only because it imposes a heavy responsibility on the Imprestee, but because it delays the final entry of the expenditure in the public accounts; and, in New Zealand, violates the principle of a pre-audit of payments. The main object in view, when the system of direct payment from the Treasury was recommended some years ago by a departmental Commission on the public accounts, was to limit the sums in the hands of Imprestees, and to expedite the entries in the public accounts. It must be acknowledged that the first of these objects has not been attained. Since the system was introduced the Railways have opened a new and large branch of expenditure to which the system of direct payment is not applicable. In this department alone the imprests have increased by more than half a million a year; and it is desirable for many reasons that the issues under this system should be curtailed. This might be effected either by the machinery of cash credits, or by sending up all the vouchers for pre-audit, and delaying the payment of wages for a fortnight after their due date. It will be remembered that this was the rule on the railways in the Northern Island till the year 1877, and is the custom in several departments in Australia at present. Where the recipient of wages is quite certain of his money, and is paid at equal periods of time, it would not be felt as a grievance that his wages were a fortnight in arrear.

By either of the systems above described, the imprests which have assumed such large dimensions in this colony might be almost entirely extinguished, a vast amount of labour both in the Audit and Treasury might be saved, and the final entries in the public accounts greatly expedited.

Of the payment at the counter in the Treasury in coin, instead of by cheque on the Bank, not much need be said. Except for petty expenses it is in use not where but in South Australia. Whether it might not be adopted with advantage in the payment of the large staff employed in the Government Buildings in Wellington may be worthy of consideration, though whether the counting out of so much coin would be less trouble than writing so many cheques may be doubted. The saving to the Bank would of course be very appreciable.

If the process of paying claims on the Government is to be reconsidered, the value of a prior audit of the vouchers must necessarily come in question. It has been abundantly proved that where the vouchers are sent in by the departments correctly filled up, no delay occurs in the Audit or Treasury in making the payment. But in cases where the voucher is wrongly charged, or is incorrect or incomplete in other respects, and has to be returned to the department for correction, delay necessarily arises, and the claimant has just cause of complaint that he is kept out of his money, not through fault of his own, but because conditions of which he has no knowledge have not been fulfilled. If a payment is due it is no satisfaction to the claimant to be told that it cannot be paid at once, because a difference of opinion exists amongst the officers of Government as to how the payment is to be charged.

On the other hand, it should be stated that the number of instances in which payment is delayed from this or similar causes is very small as compared with the whole number of vouchers passed. For example, during the year ending on the 31st December, 1879, the number of vouchers sent in for audit was 84,104. The imprests accounted for are included in schedules, a large number of vouchers being often included in one schedule, reckoned in the above as one voucher. If each voucher of the credit schedules were counted as a separate voucher, the number of vouchers audited was estimated to exceed 170,000. But of the vouchers awaiting payment, numbering 84,104, 59,482 were passed or returned to the departments for correction on the day on which they came in; 17,535 were dealt with the day after, 5,102 on the second day after, and 1,985 on the third and following days. Of those not passed on the day of receipt, the majority were salary vouchers, which come in about the middle of the month in vast numbers, sometimes nearly a 1,000 a day, and the delay in passing which is of no consequence so long as they are ready for payment at the end of the month. Hence it is clear