

1883.
NEW ZEALAND.

PUBLIC ACCOUNTS COMMITTEE.

(REPORT ON PUBLIC REVENUES ACT, TOGETHER WITH MINUTES OF PROCEEDINGS
AND EVIDENCE.)

(Report brought up 3rd September, and ordered to be printed.)

ORDER OF REFERENCE.

WEDNESDAY, THE 25TH DAY OF JULY, 1883.

Reference from the Treasury.—In accordance with a resolution of the House, come to on the 8th July, 1870, the Colonial Treasurer has the honour to refer to the Public Accounts Committee "The Public Revenues Act, 1882," in order that the Committee may consider whether any, and, if so, what, amendments may be desirable to suggest to the House, especially with regard to imprests, &c.—(*Hon. Major Atkinson.*)

REPORT.

THE Committee, having received from the Treasury a reference dated the 25th July, 1883, referring to them "The Public Revenues Act, 1882," in order that the Committee might consider "whether any, and, if so, what, amendments it may be desirable to suggest to the House, especially with regard to imprests," report:—

1. That they have examined the Controller and Auditor-General, whose evidence is attached. The Committee regret that, in consequence of the late period at which the investigation was begun, and of the other duties devolving upon them, they have been unable to give the subject full consideration.

2. The 9th section of the Act of 1882 provides that the Colonial Treasurer may, until a new Appropriation Act is passed, "issue and pay" moneys during two months after the Appropriation Act of the previous year has expired. The Appropriation Act of 1882–83 expired on the 31st March, 1883. On the 31st May the Controller and Auditor-General issued £192,150 to the Paymaster-General under protest. He was aware that it could not be required for the past month's services, but considered that he had no legal power to refuse. The money then became an imprest in the hands of the Paymaster-General, and was used by him to make payments till Parliament (which met on the 14th June) had granted a new supply.

3. The Committee are of opinion that, to remove doubts, an amendment of "The Public Revenues Act, 1882," prohibiting the Colonial Treasurer "or any imprestee" from paying public money after the 30th June, would meet the case.

4. The Controller, in his evidence, refers to the difficulty and annoyance caused to the Audit Office by the provision in the Land Act limiting the payment of travelling expenses for members of Lands Boards to "expenses actually incurred." The Audit Office refuses under this provision to pay any account for travelling expenses unless the account is accompanied by subvouchers for the small sums of which such expenses largely consist. Members of Waste Lands Boards object to this, and have been in the habit of commuting the charge at twenty shillings per day. The amounts are then paid on the authority of Ministers out of unauthorized expenditure, and included in the Appropriation Act of the following year.