APPENDIX

MEMORANDA for the COMMITTEE on PUBLIC ACCOUNTS.

No. 1.

IN reference to a question which was asked me by the Committee as to the practice in force in other colonies as to unauthorized expenditure, I have the honour to submit the following:—

New South Wales.—A vote is taken annually of £100,000, "to enable the Treasurer to make advances to public officers, and on account of other Governments, and to pay expenses of an unforeseen nature, which will afterwards be submitted for parliamentary appropriation. The whole amount to be adjusted not later than the 31st December, 18——." The expenditure is included in supplementary estimates of the following year.

Victoria.—A small vote of £6,000 (formerly £10,000) is taken for unforeseen expenditure. A vote is also passed for £100,000, "to enable the Treasurer to make advances to public officers and others." But this amount is abated on the total amount of the estimates. Votes are taken for it in the following session; and the accounts are not submitted for audit till such votes are taken.

Queensland.—No vote is taken; but the Auditor-General reports to the Governor that there is no provision for the expenditure; and the Governor's warrant is issued by Order in Council to pay "notwithstanding." The expenditure is included in the votes of the following session.

South Australia.—"In all cases where the expenditure exceeds the vote, or where any other departure from the regulations is involved, the signature of the Chief Secretary, 'By command,' shall be required as an approval of the account, in addition to that of the Responsible Minister in whose department the expenditure arises; and every such departure from the regulations shall be promptly communicated by the Auditor-General, through the Chief Secretary, to the Governor for his sanction in Executive Council." ("Audit Act, 1862," section 7.) The expenditure is authorized by Order in Council, and voted in the estimates of the following session.

Tasmania.—Unauthorized expenditure is provided for by the general regulations in the First Schedule to "The Audit Act, 1877," as follows: "It shall not be lawful for the Governor in Council to authorize any expenditure of public money for purposes not recognized or provided for by Parliament, unless in cases of emergency; but this regulation shall not apply to the cases of excesses in the details of establishments not being salaries." This expenditure is authorized by a separate Appropriation Act in the following session.

7th August, 1883.

JAMES EDWARD FITZGERALD,
Controller and Auditor-General.

No. 2.

WHEN some questions were put to me the other day on the subject of the limitation of imprests, I forgot to state to the Committee that the amount of imprest unaccounted for was formerly limited by law. By "The Public Revenues Act, 1872," section 9, this limit was fixed at £50,000 of the Consolidated Fund and £75,000 of the Special Fund (what is now called the Public Works Fund) within the colony. By the 19th section the Foreign Imprest Account was created for moneys in England, for which the Agent-General was to account monthly, but no limit was imposed. By "The Public Revenues Act, 1874," the limit of imprest on the Special Fund within the colony was increased to £120,000. By "The Public Revenues Act, 1875," these limits were again altered to £75,000 of the Consolidated Fund and £95,000 of the Special Fund within the colony, exclusive of the Foreign Imprest Account. By "The Public Revenues Act, 1876," the limits of imprests on the Consolidated Fund was increased to £100,000. This Act expired after the next session, but the same limit was fixed by the pursuant Act passed in 1876, section 13. So the law stood till the consolidating Act of 1878, when all limits on imprests were abandoned. The Middle Island railways having come into the hands of the General Government in 1876, the large increase in the traffic and staff rendered it inadvisable to impose any limit on the imprests.

9th August, 1883.

JAMES EDWARD FITZGERALD,
Controller and Auditor-General.

No. 3.

IN compliance with a return I was directed to make to the Committee, the following figures have been taken from the Treasury Accounts:—

Payments out of the imprest issued to the Paymaster-General on the 31st May, 1883:—

	£ s. d.	£ s. d.
Final charges—Salaries	34,122 4 11	
Contingencies	115,036 17 10	
		149,159 2 9
Advances to sub-imprestees—For wages	31,794 10 6	
Contingencies	11,153 4 6	
		42,947 15 0
		£192,106 17 9

10th August, 1883.

JAMES EDWARD FITZGERALD,
Controller and Auditor-General.

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