

It appears to the Audit Office that the payees might at least have been apprised of the circumstances of the overpayment and asked to make refunds.

Overseas Travel

New Zealand's representation at overseas conferences, and the need for public servants to obtain first-hand information and experience from outside sources, continue to involve considerable overseas travel, and many departmental votes now contain an item for the relative expenditure.

Reference was made last year to the fact that the accounting by overseas travellers had shown some improvement. This has been generally maintained, although action had to be taken recently by Treasury to accelerate the accounting in respect of some outstanding advances.

Mention was also made last year that particulars of the previous year's overseas travel were to be provided annually in the estimates. In 1947-48 there was considerable variation, as between Departments, in the amount of detail supplied. Instructions have been issued this year to achieve uniform treatment, and it appears that one item of detail to be omitted in future will be a separate record of payments made as individual grants or lump sums to travellers in lieu of payments based on a pre-fixed daily rate of travelling-allowance or on actual expenses. Such grants will lose their identity by incorporation under more general headings, and this will be a departure from the usual practice that amounts to be paid as grants are voted either individually in respect of each proposed recipient, or in a total covering several, but still described as grants.

Remuneration of Members of Statutory Bodies

Appointments to Committees, Councils, Boards, and similar organizations established by statute are either offices of honour, for which no remuneration is payable, or offices of profit, which are paid positions. The Audit Office is advised that in law appointments are deemed to be offices of honour unless the statute under which they are made provides expressly or by implication for payment. In some cases a specific appropriation has been accepted as enabling an honorarium to be paid to persons holding an honorary office if there is no legal obstacle to their receiving it. An example is the payments to Chairmen and members of the War Pensions Boards provided for on page 256 of the 1947-48 estimates.

Provisions regarding remuneration are not always in the same terms, as may be seen from the following extracts from the statutes passed in the same year:—

Section 9, New Zealand National Airways Act, 1945.—“(1) There shall be paid to the Chairman, to the Deputy Chairman, and to the other directors such remuneration by way of salaries, fees, or allowances as the Minister of Finance may from time to time approve.” “(3) All payments made pursuant to this section shall be paid out of the funds of the Corporation.”