1902.
NEW ZEALAND.

PUBLIC ACCOUNTS COMMITTEE

(REPORT OF THE) ON PAPER B.-17.—GOVERNMENT VALUATION OF LAND DEPARTMENT (STATEMENT OF ACCOUNTS OF THE).

Report brought up 26th August, 1902, together with Minutes of Evidence, and ordered to be printed.

ORDERS OF REFERENCE.

Extracts from the Journals of the House of Representatives.

TUESDAY, THE 8TH DAY OF JULY, 1902.

Ordered, "That a Committee, consisting of ten members, be appointed to examine into and report upon such questions relating to the Public Accounts as they may think desirable, or that may be referred to them by the House or by the Government, and also into all matters relating to the finances of the colony which the Government may refer to them; five to be a quorum: the Committee to consist of Mr. J. Allen, Mr. Colvin, Mr. Fisher, Mr. W. Fraser, Mr. Flatman, Mr. Graham, Mr. Guinness, Mr. Palmer, Sir William Russell, and the mover."—(Hon. Sir J. G. WARD.)

THURSDAY, THE 24TH DAY OF JULY, 1902.

Ordered, "That Paper No. 101B. (Statement of Accounts of the Government Valuation of Land Department be referred to the Public Accounts Committee."—(Hon. Mr. MILLS.)

REPORT.

B. 17.—GOVERNMENT VALUATION OF LAND DEPARTMENT (STATEMENT OF ACCOUNTS OF THE).

THE Public Accounts Committee, to whom was referred the above-mentioned paper, has the honour to report that it has considered the same, and is of opinion that no action is necessary.

Tuesday, 26th August, 1902. G. FISHER, Chairman.

MINUTES OF EVIDENCE.

TUESDAY, 26TH AUGUST, 1902.

JAMES KEMMIS WARBURTON, Controller and Auditor-General, examined. (No. 4.)

Re *Statement of Accounts of the Government Valuation of Land Department (Paper B.-17).*

1. *Mr. J. Allen.*] This question is the one that has cropped up several times as to what the "Public Account" is, is it not?—It is the question of what is revenue and what is expenditure of the Public Account. On the expenditure side of his account the Valuer-General is in accordance with the Public Account. He does not include anything that may be expenditure—outstanding imprest or liabilities. But on the receipts side he includes moneys received whether they have come into the Public Account or not. The whole explanation of the Audit Office is given on page 3—in the last memorandum by me on that page.