

hesitation if to the heading to the statement the words 'of the Public Account' are added. And if a statement showing the moneys received by the Post Office in addition to those received by the Public Account"—the words "is necessary" are left out—"such a statement could be given independently. It could be made below the Audit Office certificate to the statutory statement." That would have enabled the difficulty to be overcome, and the two statements might have been embodied in one—one statement certified, and the other not certified.

18. *Mr. Palmer.*] Mr. McGowan says that you seem to have confused moneys received with moneys paid into the Public Account—that is, in his reply to you?—Yes, that is so.

19. The words used in section 3 are "moneys received into Public Account at the bank at Wellington"?—That is so.

20. *Mr. Guinness.*] Dr. Fitchett says, "In my opinion, the statement of accounts required by section 19 should include all moneys received up to the close of the year, whether they have been actually paid into the Public Account or not": do you agree with that?—No, certainly not.

*Mr. Guinness:* I will move the following motion: "The Committee is of opinion that legislation should be passed amending the Public Revenues Act in the direction of providing that all receipts and expenditure on the day when the account is made up to should be accounted for, whether paid into the bank or not."

*Mr. Heywood:* If the Committee will allow me to interpose for a moment, I would warn it that if that were carried out immense delay would be caused. The geographical configuration of our Islands necessitates a very considerable amount of time being taken in the transit of the accounts.

*Mr. Guinness:* Could you not have them telegraphed from every point?

*Mr. Heywood:* We do telegraph the amount, but we cannot telegraph the particulars. That would probably take thousands of words, and the time which would elapse in closing the accounts would be very much greater than is the case at present. And really the object gained would be, I should say, comparatively small, because we do now, as a matter of fact, have the whole of the revenue which has reached the hands of the Receivers embodied in the Public Accounts at the close of the year—every penny.

*Mr. J. Allen:* Is the case the same with the expenditure?

*Mr. Heywood:* The expenditure is not so close as that, but it is very close up indeed.

*Mr. J. Allen:* I can understand that the accounts outside of New Zealand would take some time, but the accounts in the colony would not take more than a week in any part, would they?

*Mr. Heywood:* Oh, yes.

*Mr. J. Allen:* From the particular points in the Island where expenditure is taking place, the remitting of accounts of this in detail to headquarters would not take more than a week or a fortnight?

*Mr. Heywood:* It would take a fortnight.

*Mr. J. Allen:* That is no great delay, is it?

*Mr. Heywood:* The delay is in the expenditure accounts. With regard to the revenue, every penny is in the account.

*Mr. J. Allen:* It is the expenditure that I refer to.

*Mr. Heywood:* The expenditure has to be authorised. The accounts have to come, first, from the imprestees, and the expenditure has to be authorised; and, as you may imagine, in dealing with two or three millions of money by imprestees—a couple of millions, at any rate—there are a very large number of vouchers which are irregular. These have to be sent back again to the imprestees.

*Mr. Guinness:* But within the last month or two there could not be anything like two millions. You are keeping the accounts going month by month all the time. It is only the last month or two that they might be in arrear.

*Mr. Heywood:* Towards the close of the year. I cannot remember exactly, but I know that at various times the imprest accounts are over two millions, and there is no reason why they should not be towards the close of the year, when imprestees are anxious to pay up.

*Mr. Warburton:* I would like to say that the accounts in the Post Office amount to millions of money, and they come from the extreme parts of New Zealand, but every item of expenditure and receipts is accounted for.

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