

1877.

## NEW ZEALAND.

## REPORT BY COMMISSIONERS OF AUDIT,

SHOWING THE AMOUNT VOTED DURING THE PREVIOUS SESSION FOR EXPENDITURE, THE AMOUNT SPENT, AND THE SAVING AND OVER-EXPENDITURE IN EACH CASE, TOGETHER WITH A STATEMENT OF THE UNAUTHORIZED EXPENDITURE.

*Laid on the Table by the Hon. the Speaker 7th August, and ordered to be printed by the Printing Committee 14th August, 1877.*

Audit Office, 7th August, 1877.

THE Commissioners of Audit have the honor respectfully to report to the Hon. the House of Representatives, in obedience to the resolution of the House of the 25th of October, 1876, adopting the report of the Public Accounts Committee ("That the Commissioners of Audit furnish to Parliament, within ten days after the close of each financial year, a comparative statement showing the amount voted during the previous session for each item of expenditure, the amount spent, and the saving or over-expenditure, if any, in each case; and further, a statement of the unauthorized expenditure in detail"), as follows:—

1. The Commissioners have not been able to furnish the return within the ten days required by Parliament, because the accounts of the year were not closed until a considerable time after that date. The accounts are closed for payment on the 30th June, but the books are kept open in order that the expenditure by Imprestees up to that date in all parts of the colony may be charged in the accounts.

2. The Commissioners are unable to furnish the account required by Parliament as regards *items* of expenditure. No further accounts are kept in the Audit Office than will enable the Commissioners to fulfil the duties imposed on them by law. And as they have no power to control the expenditure on the separate items but only on the votes, their books show the balances on each vote only; and this is shown for each transaction throughout the year. A statement in respect of the *votes*, similar to that required by Parliament in respect of the *items*, is supplied in the Tables D and G attached to the Financial Statement. These statements have been carefully examined and found to coincide with the accounts of the Audit Office, except as follows:—

(1.) The sum of £413 6s. 5d., which appears in the Treasury statement as a credit to Vote 94, was charged in the Receiver-General's account submitted for audit as "Premium on sales of debentures;" and no requisition has been made on the Commissioners to transfer it to any other account.

(2.) The Tables D and G do not show the votes on the Land Fund or Public Trust Fund. The revenue and expenditure of these funds are given in Tables L, M, and N, but are not arranged according to votes, and do not show the over and under expenditure on those votes.

3. For the reasons above given, the Commissioners are unable to give the details of the unauthorized expenditure. The totals are as follow:—

				£	s.	d.	£	s.	d.
<i>Consolidated Fund—</i>									
Without votes	...	...	...	17,931	17	9			
In excess of votes	...	...	...	8,028	8	6			
				<hr/>			25,960	6	3
<i>Public Works Account—</i>									
Without votes	...	...	...	291	18	4			
In excess of votes	...	...	...	2,318	12	6			
				<hr/>			2,610	10	10
<i>Land Fund—</i>									
Without votes	...	...	...	88	11	5			
In excess of votes	...	...	...	3,401	14	8			
				<hr/>			3,490	6	1
Provincial liabilities	...	...	...	...	...	...	55,742	0	7
<b>Total</b>				...	...	...	<hr/>	<hr/>	<hr/>
							£87,803	3	9

The details of the above expenditure under the heads (1), (2), and (3) are before Parliament in the tables above referred to; and the above figures differ from those in the tables only by the sum above mentioned, £413 Gs. 5d., which having been carried in the Treasury account to the credit of a vote, diminishes the unauthorized expenditure to that extent.

In respect to the sums issued as unauthorized Provincial Liabilities, the Commissioners have been guided in the directions to charge almost entirely by the several Provincial Auditors, who alone possessed the information requisite to pass these accounts.

4. The Commissioners respectfully desire the instructions of the House as to their future duties in this matter. There will be no difficulty in furnishing such a return as the House has indicated within a few hours after the accounts of the year are closed; but to do so will involve keeping in the Audit Department full abstract-books of the expenditure, which will be duplicates of those kept in the Treasury.

JAMES EDWARD FITZGERALD,  
Commissioner of Audit.

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