

1883.
NEW ZEALAND.

REQUISITION FOR IMPREST FOR £192,150

(MEMORANDUM ON, BY THE CONTROLLER AND AUDITOR-GENERAL).

Laid on the Table by the Hon. Major Atkinson, with the leave of the House.

The Hon. the Colonial Treasurer.

I AM unable to sign this requisition without pointing out that it involves a grave evasion of the law. It is not an effraction of the law such that I should be justified in declining to issue the money; but it evades the clear intention of the Act.

The ninth section of "The Public Revenues Act, 1882," provides for the expenditure for two months after the end of the financial year, authorizing the Colonial Treasurer "to issue and pay moneys during such two months, *but no longer*," subject to certain conditions. The effect of the present requisition, No. 88, is to draw out on the 31st May, the last day on which I can, consistently with the law, issue any money till Parliament meets, the sum of £192,000 from the Public Account, and place it as an imprest in the hands of the Paymaster-General, so as to carry on the expenditure until the meeting of Parliament.

If such a step can be taken in an emergency arising from the Parliament not being called together within the time for which supplies are provided, I cannot but point out that the same course might be adopted by the Government at any time and for any purpose, and the whole expenditure of public moneys be changed from that of *direct* payment to one of *imprest* payment, and from one of pre-audit to the old system of audit after payment, a system which it was the whole object of the Revenues Act to abolish. It is true the law puts no specific limit to the issue of imprests; but they have hitherto been treated as exceptional, and used where direct payment could not be made without inconvenience to the service. But the Audit Office has always felt it its duty to remonstrate against the issue of moneys on imprest for payments which might have been made directly from the Treasury. I therefore feel that the issue of this money, which I have no power to refuse, discloses a mode in which the clear intention of Parliament is being, and may be at any time, evaded, and moneys expended in a manner which the Audit Office must have declined to sanction had the claim been presented to it before the expenditure took place.

As the point is one seriously affecting the manner in which the duties of the Controller and Auditor-General are to be fulfilled, I have the honour respectfully to request that this memorandum, together with the requisition to which it relates may be laid before Parliament as soon as it meets.

JAMES EDWARD FITZGERALD,
Controller and Auditor-General.

May 31st, 1882.

P.S.—I should also point out that, when the Paymaster submits his vouchers for credit, and it appears by the receipts that payments have been made before the meeting of Parliament, it *may* be the duty of the Audit Office to refuse to recognise such payments, or to relieve the Paymaster-General, without the express sanction of Parliament, on the ground that the law expressly forbids, not only the *issue*, but also the *payment*, of moneys after the 31st May.

J. E. FITZGERALD.

THE papers shall be laid before Parliament as requested.

31st May, 1883.

THOMAS DICK,
(for Colonial Treasurer.)

PUBLIC ACCOUNT.

Urgent.]

Treasury, Wellington, 30th May, 1883.

REQUISITION No. 88.

TO THE CONTROLLER AND AUDITOR-GENERAL,—

In accordance with the provisions of "The Public Revenues Act, 1878," I hereby require that the several sums hereinafter specified under the heads of service employed in appropriating the same, amounting in the whole to the sum of £192,150, shall be issued and paid out of the Public Account.

CONSOLIDATED FUND—		£	£
Ordinary Revenue Account	...	67,600	
Land Fund, local bodies, and deposits	...	38,700	
			106,300
PUBLIC WORKS FUND	...		85,850
Total	...		<u>£192,150</u>

Recommended:

JAMES C. GAVIN, Paymaster-General.

THOMAS DICK, for Colonial Treasurer.

Approved:

JAMES EDWARD FITZGERALD, Controller and Auditor-General.

ISSUE REQUISITION No. 88-30.

CONSOLIDATED FUND—"PUBLIC REVENUES ACT, 1882."

FOR CREDIT OF PAYMASTER-GENERAL'S IMPREST ACCOUNT:—

	£	s.	d.	£	s.	d.
<i>Colonial Treasurer—</i>						
Miscellaneous	3,000	0	0			
<i>Postmaster-General and Commissioner of Telegraphs—</i>						
Conveyance of Inland Mails	4,000	0	0			
<i>Commissioner of Customs—</i>						
Customs	2,500	0	0			
Marine	1,300	0	0			
<i>Minister of Education—</i>						
Education	6,700	0	0			
<i>Minister for Native Affairs—</i>						
Native	1,000	0	0			
<i>Minister of Mines—</i>						
Mines	5,000	0	0			
Miscellaneous	9,600	0	0			
<i>Minister for Public Works—</i>						
Public Buildings	9,000	0	0			
<i>Minister for Public Works—</i>						
Miscellaneous services	4,000	0	0			
<i>Minister of Defence—</i>						
Harbour defences	21,500	0	0			
					67,600	0 0

LAND FUND—"PUBLIC REVENUES ACT, 1882."

	£	s.	d.	£	s.	d.
<i>Minister of Lands—</i>						
Crown Lands (miscellaneous)	3,000	0	0			
Mines	1,700	0	0			
<i>Colonial Treasurer—</i>						
Miscellaneous	34,000	0	0			
					38,700	0 0
Carried forward					106,300	0 0

Brought forward	...	...	£	s.	d.
			106,300	0	0

PUBLIC WORKS FUND—"PUBLIC REVENUES ACT, 1882."

FOR CREDIT OF PAYMASTER-GENERAL'S IMPREST ACCOUNT:—

			£	s.	d.
<i>Immigration—</i>					
Immigration	...	...	10,000	0	0
<i>Roads—</i>					
Auckland	...	...	2,000	0	0
Taranaki	...	...	2,000	0	0
Wellington	...	...	2,000	0	0
Nelson	...	...	2,000	0	0
Marlborough	...	...	3,000	0	0
<i>Roads on Gold Fields—</i>					
Roads on Gold Fields	...	...	3,500	0	0
<i>Waterworks on Gold Fields—</i>					
Waterworks on Gold Fields	...	...	600	0	0
<i>Public Buildings—</i>					
Lunatic Asylums	...	...	10,000	0	0
School Buildings	...	...	750	0	0
<i>Lighthouses, &c.—</i>					
Lighthouses	...	...	1,000	0	0
Harbour Works	...	...	3,000	0	0
<i>Section 4, "Immigration and Public Works Appropriation Act, 1882"</i>	...	...	46,000	0	0
			85,850	0	0
			£192,150	0	0

