

strongly of opinion that the colony should as quickly as possible revert to the post-audit system. The experience of late years is quite sufficient for me to see that there is nothing for it but to revert to the old system of post-audit so long as we can preserve as closely as possible the advantages which we have obtained from the pre-audit system, and those advantages are in the direction of the speedy entry in the Public Accounts of the colony of the expenditure and receipts. With a carefully drawn new Public Revenues Act, which should be in the direction of conserving those advantages, I am clearly of opinion that the post-audit system should be, if possible, immediately substituted for the present pre-audit system. The great advantages to be derived from the post-audit system, so far as the public is concerned, will be the avoidance to a large extent of the many delays which take place in consequence of the attempt of the administration to get payments made which are properly payable to the public, and which are delayed from time to time owing to the difference of opinion which often arises between the Audit Office and the Treasury. In the post-audit system the administration takes the actual responsibility of making the payments, and the public get their money, and the friction and trouble and delay which may subsequently arise affects only the departmental administration, and not the public. So for these reasons I am of opinion that the post-audit system would be a great improvement on the present system.

58. *Mr. Graham.*] You said that your opinion was that we ought decidedly, and as soon as possible, to revert to the post-audit in preference to the pre-audit system: what was the reason that we discarded the post-audit system to adopt the pre-audit system?—On account of the enormous delay there was in making up the Public Accounts of the colony.

59. Supposing that we revert to that system as you suggest, how is that delay to be avoided in the future?—You may remember I remarked that provided we retained the advantages which the pre-audit system gives us in being able to enter payments and receipts as speedily as they are now entered.

60. Then, you are of the opinion that if we revert to the post-audit system we can get certain advantages under that system that we do not possess under the pre-audit system?—Yes, that can clearly be effected.

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