## 1902.

## NEW ZEALAND.

## "THE PUBLIC REVENUES ACT, 1891":

CORRESPONDENCE AS TO DIFFERENCE OF OPINION BETWEEN AUDIT OFFICE AND TREASURY AS TO PAYMENT OF DRAFT IN RESPECT OF A CORONATION CONTINGENT.

Laid on the Table pursuant to Section 9 of "The Public Revenues Act, 1891."

The Controller and Auditor-General to the Hon, the Speaker of the House of Representatives.

Audit Office, 4th July 1902. The Controller and Auditor-General has the honour respectfully to submit to the House of Representatives, in accordance with the provisions of section 9 of "The Public Revenues Acts Amendment Act, 1900," a copy of correspondence in a case under that section, where, a difference of opinion having arisen between the Audit Office and the Treasury on the question whether moneys issued by way of general imprest under section 63 of "The Public Revenues Act, 1891," were lawfully applicable, on the direction of the Treasury, to the payment of a draft for known unauthorised expenditure to the amount of £3,000 in respect of a Coronation Contingent, the Governor determined the question by deciding that such payment could lawfully be charged to General Imprest.

J. K. Warburton,

Controller and Auditor-General.

The Hon. the Speaker of the House of Representatives.

No. 1.

(Telegram.)

The Auditor-General, Wellington.

Received at Wellington from London on afternoon of 13th June, 1902.

Instructions received from the colony honour Pilcher's draft £3,000 expenses Coronation Contingent, Cape Town. Instruct whether may charge General Imprest.

Palliser.

No. 2.

The Hon. the Colonial Treasurer.

Audit Officer in London reports Draft for £3,000 by Mr. Pilcher for Expenses of Coronation Contingent.

WITH reference to the attached telegram from London, the amount of the draft for £3,000 for expenses of the Coronation Contingent has no doubt been received and expended by Mr. Pilcher, and if the Agent-General pays the draft the Audit Office presumes that he will do so by way of an imprest, to be accounted for by Mr. Pilcher.

In any case, the expenditure is unauthorised, and it is therefore suggested that the Treasury should provide forthwith for the payment by bank order.

J. K. WARBURTON, C. and A.G. 13th June, 1902.

No. 3.

The Audit Office.

The Treasury is not aware whether Major Pilcher has absolutely drawn upon the Agent-General, nor of the amount of the draft if he has so drawn.

Under these circumstances the Treasury is not

in a position to issue a bank order as suggested.

The Treasury intimated to the Agent-General that if a draft for £3,000 (meaning not exceeding £3,000) drawn by Major Pilcher was presented it should be honoured, and the amount charged to General Imprest, in which account there is an ample balance to provide for the amount of the draft in terms of section 63 of "The Public Revenues Act, 1891."

J. CARROLL.

14th June, 1902.