

1883.  
NEW ZEALAND.

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## NEW PLYMOUTH HARBOUR BOARD.

LETTER FROM THE CONTROLLER AND AUDITOR-GENERAL RELATIVE TO THE CUSTODY OF A  
SUM OF £18,000 APPROPRIATED BY THE NEW PLYMOUTH HARBOUR BOARD TO THE CON-  
STRUCTION OF A RAILWAY.

*Laid on the Table by Mr. Speaker, and ordered to be printed.*

The Hon. the Speaker of the House of Representatives.  
THE Controller and Auditor-General feels it his duty to report to the House of Representatives that it came to his knowledge that the sum of £18,000 had been paid to the Public Works Department by the New Plymouth Harbour Board for the purpose of constructing a railway from the harbour works to the Town of New Plymouth.

This money the Controller and Auditor-General considers to be of the nature of public moneys, intrusted to the Government for public purposes, and for the disposal of which the Government is responsible to the depositors and the public.

Under the 7th section of the Public Revenues Act all such moneys are declared to be "public moneys within the meaning of the Act," and are required to be "either paid into the Public Account or otherwise dealt with and accounted for by the persons having custody thereof as the Treasury, subject to this Act and the regulations in force thereunder, from time to time directs."

By the 6th section of the Act of 1882 every person "having possession of or control of any such moneys is a Receiver within the meaning of the Act;" and by the 23rd and 24th sections Receivers are required to account to the Treasury at stated periods, and the Treasury is required to send all such accounts to the Audit Office.

The sum in question has not been paid into the Public Account, nor has it been accounted for by any officer in whose possession it has been placed, nor has any reply been returned to the memoranda which have been addressed to the Government by the Audit Office on the point in question.

The Audit Office is aware, from the papers which have been referred, that the money has been paid to the account of the Hon. the Minister for Public Works in the bank, but is still unaware whether it is contemplated that the Audit Office shall have any control over its custody or expenditure.

3rd September, 1883.

JAMES EDWARD FITZGERALD,  
Controller and Auditor-General.