

imprest"—being interpreted as a provision for any but expenditure chargeable to votes, and nothing consequently to warrant the provision for unauthorised expenditure being construed or treated as a vote. The moneys, though they are not charged to votes, are regarded as issued for expenditure on services which Parliament has sanctioned by votes.

The votes by which Parliament sanctions its expenditure may lawfully be exceeded, while the moneys expended under the provision for unauthorised expenditure must not exceed the limit of £150,000 in any one year. There may be expended, on service-payments defined by the votes, moneys in excess of the appropriation, moneys for which the provision for unauthorised expenditure is made.

The unauthorised expenditure cannot exceed the statutory limit if the statutory requirements are observed. It was known to the Minister, for the service of whose Department payment of the draft in question was to be made, that the expenditure was necessary to the public service; and section 47 of the Act requires that, whenever it appears to him thus to be necessary, he "shall make a statement in writing setting forth the reasons rendering such expenditure necessary, and shall submit the same to the Treasury, and the Treasury, if it approves the same, shall send it, together with the requisition, to the Audit Office"; and the next section, 48, provides that "The Audit Office shall, upon such requisitions and statements, from time to time issue orders for the payment of vouchers in excess of or without the appropriation of Parliament," &c. Thus do the two sections 47 and 48 prescribe the conditions necessary to the issue of the orders without which no payment can lawfully be made of vouchers for unauthorised expenditure, and make it the duty of the Audit Office to issue such orders only when those conditions have been observed; and when it is considered that the Administration has to obtain for its expenditure under the provision for unauthorised expenditure the subsequent sanction of Parliament, the Minister's statement in writing setting forth the reasons rendering such expenditure necessary, and the Treasury approval of such statement, cannot but be regarded as reasonable statutory precautions to be taken by the Administration as soon as the expenditure appears necessary, and before it is authorised to be paid. The requirements of the sections are reasonable and complete; and it is obvious that compliance with them is all that is necessary to keep within the statutory limit the moneys expended in excess of or without the appropriation of Parliament.

When the conditions of the provision for unauthorised expenditure are explained, and the difference between such provision and a vote is clearly understood, the requirements of the Act need little interpretation. Except the charges of the public debt, the claims upon the Government in London are paid out of the Foreign Imprest Account; and section 64 of the Act provides that "No money shall be drawn from the Foreign Imprest Account except by cheque of the Agent-General countersigned by an officer of the Audit Department, who . . . shall not countersign any such cheque except for payments authorised by a requisition as aforesaid." The Audit officer, accordingly, before he countersigns a cheque, must, of course, pass or audit the relative voucher—that is, he must in every case satisfy himself that the proposed payment is authorised by a requisition; and he could not have been held blameless by the Audit Office if, without being satisfied that the payment authorised by a requisition for the issue of moneys by way of general imprest included the payment of vouchers for unauthorised expenditure, he had passed the voucher and countersigned the Agent-General's cheque for the draft merely on the Treasury direction to the Agent-General to make the payment as a charge to General Imprest.

From the foregoing explanation the statutory requirements will be seen to be such that, before the Governor's determination that the draft was to be charged to General Imprest, the Audit Office would not have been justified in replying to its officer's inquiry that the expenditure could lawfully have been so charged, and the cheque could not lawfully have been countersigned. The position of the draft would consequently not have been altered if the Treasury had allowed the Audit Office reply to its officer to be forwarded. The draft would have been unpaid in any case, pending the Governor's determination, or the issue of a requisition that would authorise the payment.

The Controller and Auditor-General ventures, however, to ask for the Minister's assurance that such telegrams to places beyond the colony as may henceforth be forwarded by the Audit Office for transmission through the Treasury will not be arrested, for they are generally so forwarded merely in order that expense may be saved by the use of the Treasury code.

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Approximate Cost of Paper.—Preparation, not given; printing (1,410 copies), £4 1s. 6d.

By Authority: JOHN MACKAY, Government Printer, Wellington.—1902.

Price 6d.]