## Session II.

1906.

### NEW ZEALAND.

# PUBLIC ACCOUNTS COMMITTEE

(REPORT OF) ON THE STATE COAL-MINES REPORT AND BALANCE-SHEET FOR THE YEAR ENDED 31st MARCH, 1906 (C.-3b); TOGETHER WITH MINUTES OF EVIDENCE THEREON.

(MR. MILLS, CHAIRMAN.)

Report brought up on the 25th October, 1906, and ordered to be printed.

#### ORDERS OF REFERENCE.

Extracts from the Jounnals of the House of Representatives. FRIDAY, THE 24TH DAY OF AUGUST, 1906.

Ordered, "That a Committee, consisting of ten members, be appointed to examine into and report upon such questions relating to the Public Accounts as they may think descrable, or that may be referred to them by the House or the Government, and also into all matters relating to the finances of the colony which the Government may refer to them; three to be a quorum: the Committee to consist of Hon. Mr. McNab, Mr. J. Allen, Mr. E. G. Allen, Mr. Colvin, Mr. Flatman, Mr. W. Fraser, Mr. Graham, Mr. T. Mackenzie, Mr. Mills, and the mover."—(Hon. Sir J. G. WARD.)

THURSDAY, THE 20TH DAY OF SEPTEMBER, 1906.

Ordered, "That Paper No. 136 ("State Coal-mines, Report of the Working of the, for the Year ended 31st March, 1906."—C.-3B) be referred to the Public Accounts Committee."—(Hon. Sir J. G. Ward.)

## REPORT.

I have the honour to report that the Public Accounts Committee, to whom was referred Paper C.-3B, the State Coal-mines Report and Balance-sheet, has duly considered the same, and has taken evidence thereon; and the Committee is of opinion that the accounts of the State Coal-mines have been accurately and correctly kept.

The Auditor-General holds that under the existing law a separate balance-sheet for each mine should be submitted for audit. The Committee considers that the keeping of a separate account for each mine meets the requirements, and that, to remove any doubt as regards the submitting of separate balance-sheets for each mine, the law should be made clear to this effect.

25th October, 1906.

C. H. MILLS, Chairman.