

(No. 105.)



1878.

---

T A S M A N I A.

LEGISLATIVE COUNCIL.

---

A U D I T A C T :

PROGRESS REPORT OF COMMITTEE.

---

Brought up by Mr. Gellibrand, and ordered by the Council to be printed,  
February 7, 1879.



## PROGRESS REPORT.

THE Committee appointed to inquire into the working of "The Audit Act" have the honor to report the Evidence taken by the Committee, reserving their final Report until they have further investigated the subject referred to them.

W. A. B. GELLIBRAND, *Chairman.*

February 7th, 1879.

---

### MINUTES OF THE MEETINGS.

---

THURSDAY, FEBRUARY 6TH, 1879.

Committee met at 8.25 P.M.

*Present*—Messrs. Grubb, Gellibrand, Chapman, Robertson, Innes.

Mr. Gellibrand was elected Chairman unanimously.

Mr. Chapman proposed to call the Colonial Auditor as a witness.

The Committee adjourned until 2.30 next day.

---

FRIDAY, FEBRUARY 7TH, 1879.

Committee met at 2.35

*Present*—Messrs. Gellibrand, Chapman, Robertson, Innes.

W. Lovett, Esq., examined.

The Committee adjourned at 3.40 until Friday, 28th February, at 2.30 P.M.

---

## EVIDENCE.

*Present*—Messrs. Gellibrand, Chapman, Robertson, Innes.

W. LOVETT, Esq., *examined.*

*By Mr. Chapman.*—1. Your name is William Lovett, and you are the Colonial Auditor? Yes.

2. Calling your attention to the Report furnished to the Governor on the 4th July last, in which you referred to the correspondence which passed between yourself and the Government respecting the payments of money by order of the Governor in Council in regard to excess of expenditure not previously authorised by Parliament, you expressed a hope that definite instructions should be issued to you for your future guidance,—have you received any instructions from the Governor in Council, or any instructions other than the opinion of the Attorney-General, 7th March, 1878, furnished in this Report? No, I have not.

2. Then, with regard to expenditure not authorised in the Estimates voted by Parliament, you are not cognisant of the authority of the Governor in Council being given for such expenditure until after it has been so given? As a rule I am not cognisant until after the approval.

3. How is that authority supplied to you? In all cases through the Treasurer before payment.

4. What is your course of action then? I simply certify that the expenditure referred to has been approved by the Governor in Council. The authority simply states that the Governor in Council approves as a case of emergency. As a rule no reasons are given for the nature of the emergency.

5. Then, practically, you have been unable to check any expenditure unauthorised by Parliament? Yes.

5. Can you produce to the Committee the authorities of the Governor in Council for the excess of expenditure unauthorised by Parliament since the passing of the Audit Act on the 11th December, 1877, to the present time? I can, and will do so within a fortnight or three weeks.

7. Are there any points in the working of the Audit Regulations that you could report upon as requiring amendment? I shall be in a better position when the Committee next meet to answer this question, but meantime the regulations are a decided improvement on the former schedule, and the necessity for querying expenditure has been very much reduced and confined in most cases to minor details.

8. With regard to the revenue returns of the various departments, are they in a satisfactory state? There is a marked improvement since the passing of the amended Audit Act in the punctuality with which the returns are furnished: there is not a single department one month in arrears.