

earned, then a receipt to be given in the usual way, and stamped with a penny stamp, and duly cancelled as of the day of actual cancellation. Probably this will be accepted by the Audit, and close the matter.

26th November, 1897.

W. S. REID.

Hon. the Colonial Treasurer.

It is to be regretted you should have been troubled about this matter. It is the duty of an imprestee to furnish vouchers "properly receipted," and if this is not done and credit given the imprestee is a debtor to the Crown, and can be called upon to make good the amount in default. Mr. Perham must furnish the properly receipted voucher the law requires.

27th November, 1897.

JAS. B. HEYWOOD.

LET Solicitor's opinion be given to Mr. Perham, so that he will know what to do.

27th December, 1897.

R. J. S.

Under-Secretary, Mines.

I HAVE again asked Mr. Craig to give me the receipt required by the Audit, and sent him a copy of the Solicitor's opinion on the matter. It is to be hoped it will have the desired effect. There is no doubt that Mr. Craig or his people are confused with the official *régime*, and I think may now be reasonably excused.

31st December, 1897.

T. PERHAM.

Under-Secretary, Mines.

FURTHER receipt dated the 9th June, 1897, with stamp cancelled on the 7th January, 1898, by Craig and Co., herewith.

£2 15s.

10th January, 1898.

T. PERHAM.

[Third receipt.]

Mines Department, 9th June, 1897.

Received from F. Perham the sum of two pounds fifteen shillings for two passages, coach, from Clyde to Lawrence *via* Roxburgh.

£2 15s.

H. Craig & Co.
7/1/98.

(1d. stamp.)

The Paymaster-General.

MR. PERHAM's imprest account for £11 4s. 6d. is forwarded herewith for credit.

8th January, 1898.

H. J. H. ELLIOTT.

For the Audit Office.—R. J. COLLINS, 13th January, 1898.

Allow the credit now, but let me have the papers afterwards for the purpose of a communication to the Government in review of them.—J. K. W., 17th January, 1898.

Voucher passed accordingly.—J. W., 18th January, 1898.

Audit Office, 19th March, 1898.

OF the refusal of the Audit Office to pass a receipt liable to stamp duty before it is duly stamped according to law a more complete vindication than is afforded by these papers could not well be desired, and if the merit of that refusal were the only question the officers would, without further remark, leave the papers to speak for themselves.

It might, however, appear that a temporary employé has been countenanced in holding up the Audit Office to the contempt of a member of the public, and in speaking lightly of such requirements of an Act of the Legislature as are to be observed on pain of severe penalties. For this temporary employé, who would naturally not be disposed to incur the disapproval of the department that he was serving, has made to the person who has incurred one of the penalties a communication that, as regards the failure to duly stamp a receipt, "the whole thing is exceedingly vexatious, and a piece of childish red-tape"; this communication has passed without censure under the eyes of the Government.

The apprehension by Craig and Co. of the requirements of the Act would have been most effectually quickened if the regular course had at once been taken of calling upon them to have the original receipt stamped by the Commissioner, with the duty and the fine, or, that demand failing, of proceeding for the penalty. By this course, moreover, an example would at the same time have been afforded by the case—a deterrent example, such as no doubt the law contemplates, of what may be the consequence of such a breach of the Stamp Act.

The absence of a direct check on the payment of the stamp duties makes the due receipt of this branch of the public revenue depend largely upon the statutory penalties, and accordingly the interests of the revenue appear to require that these penalties should be kept actively in force, and that there should be a greater fear of them than the correspondence with Craig and Co. is calculated to impress.

J. K. WARBURTON, Controller and Auditor-General.