

If the steamer is employed in a service for which there is no vote on the estimates, then it may be that the department for which the service is performed may be called upon to pay for it out of "Unauthorised." This question, however, does not arise at the present stage, and it is therefore unnecessary to consider it. But, as in the cases already cited, the amount to be paid will be fixed by the departments concerned, and will in no case be a payment of the working-expenses of the steamer.

As indicated above, the Controller appears to me to be confusing the payment of the steamer's working-expenses with the payment of the services performed. There is no connection between them. In order to earn freight or passage-money the steamer must carry goods or passengers, and in order to carry them her working-expenses must first be paid. The working-expenses are provided for by Vote 42. The freight or passage-money is provided for either by a vote on the estimates or by "Unauthorised." But the former payment must be made before the latter comes up for consideration.

I may point out that, in the case of the present requisition, portion of the amount is for wages and other expenses not connected with the Sydney trip, and of the balance a large part would be payable in any event, as the necessary expenses of keeping the steamer in commission, even if she were not employed in any service.

The question in dispute may be disposed of under section 9 of "The Public Revenues Acts Amendment Act, 1900," and, as the Controller's minute shows that in his opinion the question involves matter of law, it should be determined by the Governor, having before him my opinion.

FRED. FITCHETT, Solicitor-General.

Crown Law Office, 21st December, 1900.

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No. 14.

Wellington, 22nd December, 1900.

HIS Excellency the Governor is respectfully advised to sign the accompanying instrument, determining under section 9 of "The Public Revenues Acts Amendment Act, 1900," a question in dispute between the Audit Office and the Treasury.

R. J. SEDDON.

R.—24/12/1900.

RANFURLY, Governor.

WHEREAS by section nine of "The Public Revenues Acts Amendment Act, 1900," it is provided that, in case any difference of opinion arises between the Audit Office and the Treasury as to the vote to which any expenditure ought to be charged, the question shall, if in the opinion of the Audit Office it involves questions of law, be determined by the Governor, having before him the opinion of the Attorney-General thereon: And whereas such difference of opinion as aforesaid has arisen as to the vote to which the expenditure referred to in the schedule hereto should be charged: Now, therefore, I, Uchter John Mark, Earl of Ranfurly, the Governor of the Colony of New Zealand, in exercise of the hereinbefore-recited powers, and having before me the opinion of the Solicitor-General, do hereby determine the said question by deciding that the said expenditure should be charged to the vote specified in the estimates as "Vote No. 42, Marine, Miscellaneous Services."

*Schedule.*

Requisition by C. F. Post for £600 as advance for payment of wages and contingencies in connection with s.s. "Tutanekai."

Given under the hand of His Excellency the Governor, at the Government House, at Wellington, this 24th day of December, one thousand nine hundred.

WM. HALL-JONES.

The Audit Office.—To pass voucher, after noting Order in Council.  
28th December, 1900.

JAS. B. HEYWOOD.

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No. 15.

Audit Office, 28th December, 1900.

The Hon. the Colonial Treasurer.

THE Controller and Auditor-General, having this day received the determination by the Governor, in the manner provided by section 9 of "The Public Revenues Acts Amendment Act, 1900," that the expenditure in question should be charged to Vote 42 for "Marine, Miscellaneous Services," now passes the voucher, and in doing so ventures to express himself satisfied with the course adopted.

Passage-money and freight seem clearly to be resolvable into the working expenses and the profit thereon of the means of conveyance. But in any case the charge to the colony for the conveyance between New Zealand and Sydney of the contingent of Volunteers will be the amount of the whole value, including working-expenses, of the service of such conveyance by the s.s. "Tutanekai." The question then appears simply to be what vote and fund, other than the appropriation for "unauthorised expenditure," has Parliament provided for the charge; and, if Parliament has provided no such vote and fund, may the whole or any part of the charge be defrayed as the authorised expenditure of public money for the service of the Marine Department on the working expenses of the steamer? The Audit Office is not satisfied that Parliament did provide by Vote 42 that the charge may be so defrayed, and the foregoing determination is in consequence necessary to the passing of the voucher in question.

The Audit Office will lay before Parliament, in accordance with the provisions of section 9 of the Amendment Act, a copy of the correspondence relating to the difference of opinion.

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