

The information is contained in the accompanying memo. The answer to question 2 is: "Vote 42, Marine, Miscellaneous Expenses." The answer to question 3 is "No."

W. T. G.—12/2/1901.

Cost of working-expenses of s.s. "Tutanekai" while on trip to South Sea Islands, from the 17th May to the 19th June, 1900: Wages of crew, £379 19s. 5d.; coal, provisions, stores, &c., £771 1s. 4d.: total, £1,151 0s. 9d.

W. T. GLASGOW—12/2/1901

Marine Department, Wellington, 12th February, 1901.

No. 12.

The Audit Office, The Treasury, New Zealand, Wellington, 26th February, 1901.
REFERRING to your memorandum dated 20th instant, relative to a difference of opinion as to the charging of a voucher for £156 17s. for provisions supplied to the s.s. "Tutanekai" upon the occasion of her visit to Sydney, I presume the Audit Office considers the question in dispute to be one of law. I should therefore be glad if you would state that this is the case, and the particular legal grounds upon which you reply.

JAS. B. HEYWOOD, Secretary.

No. 13.

THE Controller and Auditor-General, in replying to this inquiry, presumes it to have been made in compliance with the direction of the Hon. the Colonial Treasurer.

In the opinion of the Audit Office, the question of the difference of opinion between the Audit Office and the Treasury as to the appropriation to which the voucher for £156 17s. is chargeable involves matters of law, and no statement "of the objection of the Audit Office" will be satisfactory to the Controller and Auditor-General which does not recite the whole of the correspondence, commencing with the Audit Office minute of the 4th January, 1901, on the voucher itself, and ending with the memorandum of the 20th instant addressed by the Audit Office to the Treasury.

27th February, 1901.

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

No. 14.

Wellington, , 1901.
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.

WM. HALL-JONES.
R.—9th March, 1901.

RANFURLY, Governor.

WHEREAS by section 9 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.

Claim by John McIlraith for £156 17s. for provisions supplied to the s.s. "Tutanekai."

Given under the hand of His Excellency the Governor at the Government House, at Wellington, this ninth day of March, one thousand nine hundred and one.

WM. HALL-JONES.

No. 15.

The Audit Office.

THE attached order by the Governor will now enable you to pass the voucher in favour of Mr. McIlraith.

14th March, 1901.

JAS. B. HEYWOOD.

No. 16.

The Hon. the Colonial Treasurer.

THE Audit Office having to-day received the order of the Governor determining that the expenditure in question shall be charged to "Vote 42, Marine, Miscellaneous Services," the Controller and Auditor-General begs respectively to inform the Hon. the Colonial Treasurer that the voucher charging the expenditure accordingly has been passed, and that the Audit Office will, in ordinary course, lay before Parliament, in accordance with section 9 of "The Public Revenues Acts Amendment Act, 1900," a copy of the correspondence relating to the difference of opinion.

16th March, 1901.

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