

I do not understand the Audit Office to contend that a Governor's Warrant pursuant to section 43 of "The Public Revenues Act, 1891," is necessary for the payment of these moneys to the claimant. The moneys to which the claimant may prove himself entitled would of course be payable out of moneys in the hands of the Treasurer in respect of which he had obtained the necessary Warrant under section 43.

Crown Law Office, 8th February, 1906.

ALBERT PITT, Attorney-General.

Attorney-General's opinion submitted to the Audit Office for consideration.—R. J. SEDDON.
8/2/06.

No. 8.

The Hon. the Colonial Treasurer.

Audit Office, 14th February, 1906.

"The Unclaimed Moneys Act, 1898," and the Question whether it is an Act appropriating Public Moneys.

THE Audit Office, in its minute of the 3rd instant, dealt with the proposition that the payments in question could be made without the necessity of appropriation and without the necessity of being charged to the Unauthorised Expenditure Account.

If appropriation is now allowed to be necessary to avoid recourse to the provision for unauthorised expenditure, and the question is whether the Act is, by the words of section 8 "the Treasurer shall order and direct payment," an Act "appropriating the said moneys," the Controller and Auditor-General, having carefully considered the whole question, would respectfully express himself unable but to adhere to his decision of the 1st December, that the section is not an appropriation clause.

Unclaimed moneys under the Act, like unclaimed deposits under section 9 of the Public Revenues Act, are not kept in any deposit or trust account. They are paid into the Public Account for use of, and are used for, the Public Revenue; and the payments must consequently be made out of other moneys than the unclaimed moneys so used—that is, out of moneys which should, in the opinion of the Audit Office, be clearly expressed to be appropriated to the purpose. There is, however, nothing in section 8 to the effect that the moneys shall be paid, or issued and paid, out of any fund; or that the Consolidated or other fund is appropriated to the payments; or that the Colonial Treasurer shall pay without further appropriation than the Act.

The money necessary to the payments is issued by the Colonial Treasurer in pursuance of the Governor's Warrant, and the issue and payment are submitted to the Audit Office for simultaneous approval in the requisition prescribed by section 45 of the Public Revenues Act.

J. K. WARBURTON, C. & A.-General.

His Excellency to issue Warrant.—R. J. S. 17/2/06.

No. 9.

T. 607/06.

Wellington, 26th February, 1906.

His Excellency the Governor is respectfully advised to sign the attached determination under section 9 of "The Public Revenues Acts Amendment Act, 1900," deciding that section 8 of "The Unclaimed Moneys Act, 1898," is a sufficient appropriation for payment to be made as a charge against that Act.

R. J. SEDDON.

P. 1/3/1906.

PLUNKET, 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 the question shall, if in the opinion of the Audit Office it involves a question 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 statutory authority for payment to claimants of amounts paid into the Treasury under the provisions of "The Unclaimed Moneys Act, 1898," the Treasury contending that section 8 of that Act is a sufficient appropriation and the Audit Office deciding that it is not:

Now, therefore I, William Lee, Baron Plunket, the Governor of the Colony of New Zealand, in exercise of the hereinbefore-recited powers, and having before me the opinion of the Attorney-General, do hereby determine the said question by deciding that the aforesaid section 8 is an appropriation for the payments therein referred to, and that accordingly such payments may lawfully be made as a charge against the Act without further appropriation.

Given under the hand of His Excellency the Governor, this 1st day of March, 1906.

R. J. SEDDON.

The Audit Office.

Please note.

JAS. B. HEYWOOD.

2 M'ch, '06.

No. 10.

The Hon. the Colonial Treasurer.

THE payment of the amount in question will now be passed as a charge to the Unclaimed Moneys Act, such being the payment which is made so chargeable by the Governor's determination, and to which it applied; and the Controller and Auditor-General will in ordinary course lay before Parliament, in accordance with the provisions of the Public Revenues Act, the correspondence on the subject.

J. K. WARBURTON, C. & A.-General.

5 M'ch, 1906.

Approximate Cost of Paper.—Preparation, not given; printing (1,450 copies), £2 12s.

By Authority: JOHN MACKAY, Government Printer, Wellington.—1906.

Price 3d.]