

## Enclosure 1 in No. 1.

The Receiver of Gold Revenue, Kumara.

Audit Office, 15th January, 1897.

THE monthly abstracts of licensed holdings, &c., issued during the month of December, forwarded by you, are not signed by the Warden, as required by a circular issued by the Mines Department on the 23rd September, 1896. It will therefore be necessary that fresh returns, duly signed by the Warden, shall be sent in to take the place of the informal ones.

J. K. WARBURTON.

I FORWARDED these abstracts to Greymouth to have same signed by Warden, but as he had not returned from his holidays, Mr. Harper, the Clerk at Greymouth, returned them to me, saying that I had better not delay them, but sign and forward on. I believe Mr. Stratford holds that when he peruses the abstracts, and finds them correct, that it is complying with section 76 of "The Mining Act, 1891," for him to direct the Clerk to forward same and sign for him. I would respectfully suggest that you communicate your wishes in this respect to the Warden.

J. McINNES, Receiver of Gold Revenue.

The Under-Secretary for Mines.

A SPECIAL departmental instruction appears to be necessary to Mr. Stratford that he should sign the abstract. It would obviously be absurd to regard as of any value for the purpose of checking a Receiver's accounts an abstract prepared by such Receiver but not certified as correct by the Warden.

29th January, 1897.

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

## Enclosure 2 in No. 1.

## MEMORANDUM for the CONTROLLER and AUDITOR-GENERAL.

I DESIRE to refer you to the accompanying minute with reference to the same question which Warden Stratford addressed to me on the 26th of January, on Audit Query No. 755 of the 11th of December, 1896.

The statute merely requires Wardens to cause abstracts of licensed holdings to be forwarded monthly to the Minister of Mines, and, as a matter of convenience, it has been the practice to transmit these abstracts to the Audit for the information of that department.

Recently, when I was called upon to furnish a statement of the number of licensed holdings issued by Wardens during the year 1896, you declined to permit the information to be compiled by one of the Audit officers from the returns which were filed in the Audit Department, and I was compelled to borrow back the returns, which properly belonged to the Mines Department, for the purpose of compiling the information I was called upon to supply. It will probably be more desirable in future for the Audit to obtain whatever information relating to the business of Wardens' Courts that department may require for purposes of audit, than for the returns, which are compiled in terms of the Mining Act for the information of the Mines Department, to be transmitted to the Audit, as has been the case in the past.

Whatever course may be adopted in future in respect to these returns, it would be unbecoming on my part to issue any instructions to Wardens as to the manner in which they should perform their statutory duties.

I may point out that the abstract of occupation licenses, which is one of the forms attached to the minute, is not required, section 230 of "The Mining Act, 1881" having been repealed by "The Mining Districts Land Occupation Act, 1894," and the issue of occupation licenses by Wardens has been discontinued since the date of the passing of that Act.

Mines Department, 6th February, 1897.

H. J. H. ELIOTT,  
Under-Secretary.

## Enclosure 3 in No. 1.

## AUDIT QUERY No. 755.

The Mining Warden, Greymouth.

Audit Office, 11th December, 1896.

THE abstract of licensed holdings for the District of Ahaura for the month of November last are returned herewith, accompanied by a copy of the circular to Wardens issued by the Mines Department on the 23rd September, 1896. Please let the request therein made be complied with.

J. K. WARBURTON.

## MINUTES ON ENCLOSURE 3 IN No. 1.

The Under-Secretary, Mines Department.

ON my return to my district last week I found this Audit Query lying on my table. Perhaps you will kindly explain to the Auditor-General (who does not seem to understand) that I am a statutory officer, and as such have the Act to guide me what to do, as your circular points out. He is under a misapprehension about the Registrar's returns not being checked, as the Warden is a monthly auditor, who checks the licenses issued and rent paid periodically, and certifies accordingly, and an auditor from Nelson about once a quarter audits all the accounts. It would never do for the officers in the different out-stations to keep all their returns back for Wardens to sign, and the Warden could not overtake the unnecessary extra labour. Of course, I will comply with the statute whether a circular is issued or not.

Grey, 26th January, 1897.

H. A. STRATFORD.