

It would seem, too, that the idea was not conceived out of any desire to extend to the great body of the officers of your department the consideration which is given to the objection of one Warden, that he will be overtaxed by affixing his signature to nine or ten statements a month, or that these few monthly statements must be unduly delayed by being forwarded through him for such signature. Objections like this are profitable as indicating the propositions to which they are offered to be open to no real objection.

Audit Office, 20th February, 1897.

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

Enclosure 8 in No. 1.

The Under-Secretary, Mining Department.

Audit Office, 21st August, 1897.

I BEG to request that you will, at your earliest possible convenience, let me know when I may expect to receive the statements which in my memoranda of the 9th and 17th February last I desired your department to obtain from the Warden at Greymouth. The Audit Office required and still requires the statements to satisfactorily complete the audit of the accounts of the Receivers of Gold Revenue in that Warden's district; and I am without even an acknowledgment of the receipt by you of the last of the two foregoing memoranda.

As your papers on the subject may not be readily accessible, it may be well for me to repeat here that the statements required are such as, signed by the Warden, will afford precisely the same particulars of the licenses which he issues as are afforded by the abstracts which it is his statutory duty, under section 76 of the Mining Act, to cause to be forwarded to the Minister, but which he cannot, as it would seem, see his way to sign, and thus, like all the other Wardens of the colony, make it serve the purpose of the statement certified by his signature.

In the absence of any doubt in this office that your department would in due course comply with the requirement of the Audit Office that the statements in question should be furnished, the revenue accounts of the Receivers of Gold Revenue in the district of the Warden at Greymouth have been passed by the Audit Office as open to no exception; but it would now appear to be questionable whether, after having requested one of the departments of administration to furnish certain statements regarded as necessary to a satisfactory audit of the revenue of that department, it was not my duty to have seen that the accounts, if passed at all, were passed subject to any correction which the statements might, when furnished by the department, prove to be necessary.

You are no doubt aware that the statutory abstracts are prepared by the Receivers; and, as I observed to you in a memorandum of the 29th January last, "it would obviously be absurd to regard as of any value for the purpose of checking a Receiver's account an abstract prepared by such Receiver, but not certified as correct by the Warden." The purpose, however, of this application is not to again fully describe what is required, but to ascertain when your department will be able to let me have the statement.

A desire to be as considerate as the circumstances would allow is the reason why I have not before reminded you of the matter.

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

Enclosure 9 in No. 1.

The Warden, Greymouth.

In order that you may be aware of my position in this matter as between the Audit Office and yourself, I send the file of correspondence for any remarks you may think it desirable to make in respect to the Audit requirement that you should sign the abstracts of licenses which Wardens are required by clause 76 of "The Mining Act, 1891," to cause to be transmitted each month to the Minister.

I thought my memorandum to the Controller and Auditor-General, dated 17th February last, No. 562, clearly explained the position of the department in respect to the question, and, as there was nothing in the further memorandum from the Auditor of the 20th February last, No. 46, to which I could reply, I held further correspondence on the subject in abeyance.

As, however, the Auditor-General has again reopened the question in his memorandum of the 21st instant, No. 237, I hope, after perusal of the correspondence, you may be able to suggest a means of preserving me from further controversy with the Audit Department on the particular question at issue.

I have just received your minute of 20/8/97, on Audit Query No. 638, which I attach.

24th August, 1897.

H. J. H. ELIOTT.

MINUTES ON ENCLOSURE No. 9.

To the Under-Secretary, Mines Department.

In accordance with your request, I beg to suggest a way of terminating the unsatisfactory correspondence containing a controversy as useless as it is harassing: That the returns sent in to you under section 76 of "The Mining Act, 1891," be applied only as intended—as records for the use of the Hon. the Minister of Mines, and not be at the disposal of any other branch of the service, especially when its head commences in a dictatorial manner to make invidious comparisons about your officers, and attempts to instruct you what you should make them do. Passing by the personal offensive remarks of the Auditor-General without comment, I would simply draw your attention to one opinion of the Auditor-General and comment on it. If it is, as he remarks, "obviously absurd" to regard as of any value for "the purpose of checking a Receiver's account an abstract prepared by such Receiver, but not certified as correct by the Warden," could not the same be said of copies of his cash-books, the correctness of which are not certified to by the Warden, but are