

supported by the Receiver's declaration? Could not the same be said of a County Treasurer's balance-sheet, which is prepared by the County Clerk? If my first suggestion, that you do not lend the returns, be not accepted, perhaps you would adopt my second: That, as Receivers' declarations are considered sufficient subscribed to their cash-book returns, let them do likewise in the matter apart from their Mining Registrars' duties for the Warden under section 76 of the Act—the latter not being an Audit officer, but a subordinate officer to and acting for the Warden in administering the Act.

H. A. STRATFORD.

4th September, 1897.

The Controller and Auditor-General.

As I am unable to do anything further in this matter, I forward the foregoing minute by the Warden to you in the hope that the Audit Department will accept the return in question as forwarded by the clerks of the Warden's Court.

H. J. H. ELIOTT.

22nd November, 1897.

Enclosure 10 in No. 1.

The Receiver of Gold Revenue at Reefton.

Audit Office, 19th July, 1897.

THE "Abstracts of Licensed Holdings," &c., which the Warden is required to cause to be transmitted to the Minister, as provided by section 76 of "The Mining Act, 1891," and which it has been usual for you to transmit accordingly, have not been received by the Minister. An explanation is requested.

J. K. WARBURTON,

Controller and Auditor-General.

MINUTES ON ENCLOSURE No. 10.

RETURNS referred to were forwarded to Under-Secretary of Mines on 13th instant.

31st July, 1897.

HENRY LUCAS, Receiver of Gold Revenue.

The Receiver.

WHY were they not forwarded month by month? They were received in the Mines Department on the 21st July for the three months.

J. K. WARBURTON,

5th August, 1897.

Controller and Auditor-General.

The Warden, Reefton.

As the returns herein referred to are those which you are required to send to the Hon. Minister of Mines, I beg to refer this matter to you.

20th August, 1897.

HENRY LUCAS, Mining Registrar, Reefton.

Received 20/8/97.—H. A. S.

The Under-Secretary for Mines.

I BEG to forward herewith a query from the Auditor-General touching a matter for which I am responsible, but I am not aware that any one but the Hon. the Minister of Mines can call me to account for, as I cannot correspond with an officer of another department. I beg to enclose it for your perusal.

20th August, 1897.

H. A. STRATFORD, Reefton.

The Under-Secretary for Mines.

I BEG to object to an officer of another department writing to one of my subordinate officers, a Mining Registrar (calling him "Receiver of Gold Revenue" for the occasion), "reminding him" and alleging that I have "neglected my duty to the Minister of Mines," as most improper conduct, which I trust will not be repeated.

4th September, 1897.

H. A. STRATFORD, Westport.

Enclosure 11 in No. 1.

The Under-Secretary, Mining Department.

Audit Office, 22nd September, 1897.

THIS is a matter in which the Audit Office is concerned only with the Mining Department, in respect of an Audit requirement with which a compliance does not depend on any question with regard to the signing by the Warden of the abstracts mentioned in section 76 of the Mining Act.

The Audit Office has in the course of its duty made a requisition on the department for statements signed by an officer of the department, and the Under-Secretary, in pleading inability to comply with the requisition, forwards the departmental correspondence on the subject with the officer—correspondence which discloses to the Audit Office what, though not really a matter for consideration of the office, cannot but be deprecated by the Mining Department as, at the best, an unfortunate condition of things, and from which it does not appear that the officer has been instructed to supply what the department has been so long required to obtain from him.

It may perhaps be well to point out again what has been pointed out in several former memoranda: that the statements required by the Audit Office, though they are not necessarily the abstracts to which section 76 of the Mining Act refers, are such statements as, certified by the signature of the Warden, will serve a purpose which would be served by those abstracts if they could be signed by the Warden. It is, however, understood that he cannot see his way to sign the abstracts which it is his statutory duty to cause to be furnished, and that the Department of Mines fears that it would be an undue interference with the Warden in the performance of such duty to induce him to sign them. The alternative is obviously for the department to furnish the Audit Office with what the office has consequently required since February last—with statements signed by the Warden in addition to the statutory abstracts which it is his duty to cause to be furnished, but which he cannot bring himself to sign.