

statutory obligation on him to sign the abstract, and that he sufficiently performs his statutory duty by causing the abstract to be furnished.

I have explained to the Mines Department that all the Audit Office requires being a statement signed by the Warden of the titles issued by him, and the officer being unable to sign and thus make the statutory abstract serve the purpose of such statement, the Mines Department can in his case comply with the requirement by obtaining from him a statement separate from and independent of any statutory abstract or statement.

The statutory abstract would not, indeed, have been mentioned in making the requirement on the Mines Department if this abstract had not already been in use for the work of auditing, and the Audit Office had not considered how the requirement could be made to press most lightly or not press at all.

It is submitted that the Mines Department might, with a disposition or determination to remove obstacles raised by its own officer to a compliance by the department with an Audit Office requirement, have told the objecting officer that he was expected to perform all his statutory duties according to his judgment, and that it would be sufficient for him to furnish, independently of and in addition to anything that he was required by statute to furnish, a return signed by him such as would enable the department to give effect to its desire of satisfying the Audit Office.

To satisfactorily carry on the business of the departments they must expect their officers to furnish statements or returns and to perform many duties not provided for by statute. Administration would be very difficult or impracticable if services which were not made statutory duties could not be expected of the officers. And the question involved here is the precedent that the refusal of one department to comply in any way with an Audit requirement may set up for the attitude of other departments towards the Audit Office.

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

CIRCULARS ISSUED BY MINES DEPARTMENT.

THE WARDEN,—

Mines Department, Wellington, 11th March, 1887.

I have to call your attention to clause 120 of "The Mining Act, 1886," and to request that you will be good enough to furnish the necessary information as per enclosed forms.

T. H. HAMER,
Acting Under-Secretary.

ABSTRACT of LICENSED HOLDINGS during the Month of _____, 18 _____, together with Memorandum of Transfers, Forfeiture, &c., during same Period. _____ Office, _____, 18 _____.

Date.	Number of License of Lease.	To whom granted from.	Or transferred to.	Date of Forfeiture.	Locality and Area.	Annual Rent.
						£ s. d.

THE attention of Wardens and Mining Registrars is directed to the circular issued from this department on the 11th March, 1887, requesting that the information required by section 120 of "The Mining Act, 1886," may be furnished as therein provided. It will be observed that the section referred to is re-enacted by section 76 of "The Mining Act, 1891;" and, as the monthly abstracts of licenses issued have not been regularly received from Wardens' Courts throughout the colony, the Hon. Minister of Mines has directed that special attention be called to the omission.

If the forms supplied with the circular of 1887 are exhausted a fresh supply can be obtained on requisition to the Stationery Storekeeper, at Wellington.

UNDER-SECRETARY FOR MINES.

Mines Department, Wellington, 25th October, 1895.

To the Warden or Mining Registrar.

I AM instructed by the Hon. Minister of Mines to direct your attention to Circular No. 3 of the 25th October last, requesting that section 76 of "The Mining Act, 1891," as to the transmission of monthly abstracts of licenses issued, may be complied with; and I have to state that the work of auditing the accounts of the Receivers of Gold Revenue is delayed, owing to the returns not having been sent, as required by the section of the Act above quoted.

The Minister of Mines hopes that, after this second intimation as to the requirements of the law, there will be no further neglect on your part in respect to furnishing the required information.

H. J. H. ELLIOTT,
Under-Secretary.

Mines Department, Wellington, 30th March, 1896.

I FORWARD herewith for your information copy of a memorandum from the Controller and Auditor-General, and have to direct your attention to section 76 of "The Mining Act, 1891."

H. J. H. ELLIOTT,
Under-Secretary.

Mines Department, 23rd September, 1896.