

I am therefore of opinion that the Governor in Council may now exercise the powers conferred by section 40 of "The Public Revenues Act, 1891," as therein prescribed, and that it would be the duty of the Audit to act thereon whenever the necessary formal requirements have been duly observed.

Crown Law Offices, 23rd June, 1900.

W. S. REID.

No. 8.

The Audit Office.

THE opinion of the Solicitor-General will, I presume, enable you to append your certificate to the required Order in Council attached.—JAS. B. HEYWOOD, 25th June, 1900.

The Treasury.

Audit Office, 25th June, 1900.

THE Audit Office regards section 40 as applying only in respect of the year for which there are votes on the estimates for the public service, and, consequently, as not authorising the Order in Council.

The abstract of the accounts for last year and the Appropriation Account for that year having already been closed and prepared for presentation to Parliament, it is too late now to apply section 40 in respect of such year; and to apply the section now to the present three months' appropriation would vary this appropriation without the knowledge of Parliament.

On these grounds the Controller and Auditor-General feels that he would not be justified in appending his certificate for the purpose of the Order in Council.

The Solicitor-General appears to be under a misapprehension in thinking that the Audit Office is contending for any meaning of section 40 that would reduce its provision to a nullity.

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

No. 9.

IN EXECUTIVE COUNCIL.

HIS Excellency the Administrator of the Government is recommended to sign the attached Order in Council directing the surplus upon certain votes to be applied in aid of certain others.—J.B.H.

R. J. SEDDON.

Approved in Council—R., 26th June, 1900.

ALEX. WILLIS, Clerk of the Executive Council.

No. 10.

RANFURLY, Governor.

ORDER IN COUNCIL.

At the Government House, at Wellington, this twenty-sixth day of June, 1900.

Present: HIS EXCELLENCY THE GOVERNOR IN COUNCIL.

HIS Excellency the Governor of New Zealand, in exercise of the powers conferred upon him by the fortieth section of "The Public Revenues Act, 1891," and of all the powers enabling him in that behalf, and by and with the advice and consent of the Executive Council of the said colony, doth direct that the several sums mentioned in the Schedule hereto, being surplus upon the several votes therein mentioned, shall be applied in aid of the several votes set opposite to each such sum respectively.

SCHEDULE.

Appropriations for the Period ending 30th June, 1900.

Surplus.			In aid of.		
Class.	Vote.	Amount.	Class.	Vote.	Amount.
XIII.	Miscellaneous services ...	£ 15,000	XIII.	South Africa Contingent and Suspense Account	£ 15,000
XV.	Miscellaneous services ...	5,000	XV.	Department of Lands and Survey	5,000

ALEX. WILLIS,
Clerk of the Executive Council.