

No. 4.

As the law now stands, the receipted voucher prescribed by the Public Revenues Act is necessary to every payment of the interest not made by means of a coupon the delivery of which is tantamount to such voucher. The Audit Office would therefore suggest that the form of certificate should be resolved into a form of receipt to be taken from each debenture scrip or certificate holder, with provision for a witness that the payment is made to the person presenting such instrument.

J. K. WARBURTON, C. & A.-G.
12/3/06.

Forms printed off.—R. J. COLLINS.—31/3/06.

No. 5.

The New Zealand Government Treasury Dr. to Post Office Account.
PLEASE find voucher for refund of the amount stated below, &c.

H. HUGGINS,
For Accountant, G.P.O.

Schedule of amounts paid by Postmasters for interest due upon New Zealand Government debentures £6

I certify, &c.,

R. J. COLLINS.

[Treasury,
15th June, 1906.
Approval stamp.]

To be charged to interest and sinking fund,
"Land for Settlement Consolidation Act,
1900."

JAS. B. HEYWOOD, Under-Secretary.

No. 6.

WHAT has been done in the matter of arranging to take receipted vouchers for these payments of interest?

J. K. W., C. & A.-G.
29/6/06.

Will the Treasury please enable me to reply to the Auditor-General's query?

GEO. GRAY, Accountant, G.P.O.
2/7/06.

The Audit Office.

No arrangement has been made to take receipted vouchers; neither was it contemplated to ask for such. The form of voucher now supplied supplies a witness to the payment of the money for the interest.

JAS. B. HEYWOOD.

3rd July, 1906.

The Hon. the Colonial Treasurer.

The Audit Office regrets that it cannot pass the payments without properly receipted vouchers in absence of such vouchers in the form of coupons. It is not considered by the Audit Office that the law allows it.

J. K. WARBURTON, C. & A.-G.
4th July, 1906.

No. 7.

ATTACH the papers showing the Governor's determination in similar previous cases.

J. B. H.
5th July, 1906.

It does not appear that a similar case has been determined by the Governor. The Controller passed payment of interest on the Attorney-General's opinion that it should be passed, and with the understanding that he would lay the correspondence before Parliament—which he did—and the Public Accounts reported upon the matter in 1905.

H. BLUNDELL,
5th July, 1906.

Papers attached, T. 04—2807.

No. 8.

The Controller and Auditor-General.

I ATTACH former papers wherein you will see that both the Hon. the Attorney-General and the Solicitor-General have given their opinion that the form of certificates of payment of interest is sufficient voucher for the purposes of the Public Revenues Act.

The form of the voucher to be used by the Postmasters has, in accordance with the suggestion of the Public Accounts Committee of last session, been improved by providing for the attestation of a witness to the payment by the Postmaster of the interest payable on the debentures presented without coupons. Under these circumstances, and upon reconsideration, you might determine to pass the vouchers, reserving the right to report the matter to Parliament.

JAS. B. HEYWOOD, Secretary.
6th July, 1906.