No. 19.

THE Hon. the Colonial Treasurer is respectfully referred to the minutes which the Controller and Auditor-General addressed to him on the 8th March, 29th March, and 4th June, 1901, and which express the Audit Office judgment in the matter. These papers, it should be observed, appear to be but a portion of the whole, and the list which they comprise of the instalments in question differs from the list previously furnished.

It may be well to point out to the Solicitor-General the last sentence of the Audit Office minute of the 29th March last on his opinion of the 26th—namely, "The instalments in question are not paid by local Postmasters without a special authority or direction to pay from the Registrar of Old-age Pensions." To surcharge the Postmaster, therefore, would be for obeying his instructions to pay.

J. K. Warburton,

30th August, 1901.

Controller and Auditor-General.

No. 20.

The Treasury, New Zealand, Wellington, 4th September, 1901.

The Right Hon. the Colonial Treasurer. This matter relates to instalments of old-age pensions paid by Postmasters after the limit of one calendar month and prior to the Colonial Treasurer exercising his power of extension as provided by "The Old-age Pensions Act Amendment Act, 1900." The instalments of pensions so paid amount to £137 1s. 8d. The extension provided by the Act has been made by the Minister, and the Solicitor-General has advised that the power to grant such extension may be exercised notwith-standing that the payments have been already made, and that "If the power of extension is duly exercised the payment is properly chargeable to the permanent appropriation under the Act."

The Audit Office are not satisfied with the Solicitor-General's opinion, and decline to allow the

payments to be charged under the Act.

I suggest a warrant under section 9 of "The Public Revenues Acts Amendment Act, 1900," pplied for.

Jas. B. Heywood, be applied for.

Secretary to the Treasury.

No. 21.

Approved.—R. J. S.—4/9/01.

No. 22.

Wellington, 6th September, 1901.

His Excellency the Governor is respectfully advised to sign the attached instrument, under section 9 of "The Public Revenues Acts Amendment Act, 1900," directing that the expenditure referred to in the schedule thereto should be charged under section 6 of "The Old-age Pensions Act Amendment Act, 1900.' R. J. SEDDON.

R.-9/9/01.

No. 23.

RANFURLY, Governor.

WHEREAS by section nine of "The Public Revenues Acts Amendment Act, 1900," it is provided that in case any difference of opinion arises between the Audit Office and the Treasury as to the vote to which any expenditure ought to be charged, the question shall, if in the opinion of the Audit Office it involves questions of law, be determined by the Governor, having before him the opinion of the Attorney-General thereon: and whereas such difference of opinion as aforesaid has

arisen as to the vote to which the expenditure referred to in the schedule hereto should be charged:

Now, therefore I, Uchter John Mark, Earl of Ranfurly, the Governor of the Colony of New
Zealand, in exercise of the hereinbefore recited powers, and having before me the opinion of the
Solicitor-General, do hereby determine the said question by directing that the said expenditure
should be charged under section six of "The Old-age Pensions Act Amendment Act, 1900."

Schedule.

Schedule of Amounts chargeable under section 6 of the Amendment Act, 1900. [See No. 17 for the amounts.]

Given under the hand of His Excellency the Governor, at the Government House at Wellington, this ninth day of September, one thousand nine hundred and one.

RANFURLY.

No. 24.

Wellington, 9th September, 1901.

Memorandum for the Right Hon. the Premier. In view of the Solicitor-General's opinion that clause 6 of Act No. 28, 1900, may be retrospective, and the statement that the Colonial Treasurer has extended the period, the Governor has signed the instrument under section 9 of "The Public Revenues Acts Amendment Act, 1900," directing that the expenditure referred to in the schedule thereto should be charged as therein stated.

He desires to point out that the Solicitor-General, in his opinion, states that "the point is not free from doubt"; but the Governor, in giving his decision, feels that it was the intention of the Legislature that all payments of this nature under the Old-age Pensions should come within the vote named, and the powers conferred on the Colonial Treasurer by section 6 are manifestly given with a view to prevent hardships arising through illness, distance from place of receipt of pension,