

fountain in Wanganui Gardens." In each of these cases all the facts are ascertained at the time of the vote, and the amount voted is therefore final and specific. In the present case, however, there is nothing to show that all the facts were before the House at the time of the vote. On the contrary, the item is quite general in terms, and has no reference to any particular case. For these reasons I agree with the Treasury that it is not "specific" in the sense quoted, but is intended to apply to all stamp duty paid on estates of deceased members of the contingents during the year, and may consequently be exceeded as claims for remission occur.

FRED. FITCHETT, Solicitor-General.

10/3/1902.

No. 10.

The Audit Office.

BE good enough to see the Solicitor-General's opinion.

JAS. B. HEYWOOD.

12th March, 1902.

No. 11.

The Hon. the Colonial Treasurer.

Audit Office, 12th March, 1902.

*Refund of Stamp Duty and the Solicitor-General's Opinion of 10th March, 1902.*

If the item in question is, as the Solicitor-General states it to be his opinion, "quite general in terms, and has no reference to any particular case," and is an item to which section 3 of the Public Revenues Acts Amendment Act of 1900 does not apply, then the item is not sufficient, in the judgment of the Audit Office, to authorise any payments whatever in refund of stamp revenue.

After a most careful consideration of the opinion of the Solicitor-General, the Controller and Auditor-General regrets that he is unable to concur with him. His opinion, indeed, is understood by the Audit Office to lead to the conclusion that it would be sufficient for an item to be passed on the estimates of £1 for any class of revenue to justify the Administration in refunding such revenue to the amount of the available balance of the vote and of the appropriation for unauthorised expenditure.

J. K. WARBURTON,

Controller and Auditor-General.

No. 12.

The Hon. the Colonial Treasurer.

ASSUMING that a Warrant of His Excellency the Governor will be asked for, I think we should first ask the Solicitor-General if he desires to make any remarks upon the above reply of the Audit Office.

JAS. B. HEYWOOD.

14th March, 1902.

Refer accordingly.—J. McG., 14/3/02.

The Solicitor-General.—JAS. B. HEYWOOD, 14th March, 1902.

No. 13.

THE conclusion drawn by the Audit Office as to the effect of my opinion is quite correct in the case of a non-specific item, and is in strict accord with the view of the Audit Office itself in its minute of the 21st February. The sole question at issue is whether the item is specific or not, and in suggesting as it now does that this must be determined by the amount of the item, instead of by its nature, the Audit Office appears to me to contradict itself.

FRED. FITCHETT, Solicitor-General.

18/3/1902.

No. 14.

WELLINGTON, 19th March, 1902.—His Excellency the Governor is respectfully advised to sign the attached determination, under section 9 of "The Public Revenues Acts Amendment Act, 1900," respecting item 25, Vote 48, "£100, remission of duty on estates of deceased members of contingents."

C. H. MILLS.

Signed.—R.—27/3/1902.

RANFURLY, Governor.

WHEREAS by section 9 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, appropriation, fund, account, or other authority to which any expenditure ought to be charged, the question shall, if in the opinion of the Audit Office it involves a question 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 authority to which should be charged refunds of stamp duty on estates of deceased members of contingents in excess of the item 25 of Vote 48, £100, in the appropriations for the year ending the thirty-first March, one thousand nine hundred and two, the Audit Office contending that refunds in excess of that item cannot lawfully be charged to that vote, inasmuch as the item is specific in the sense that the amount thereof cannot be exceeded:

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 deciding that the item in question is