(3.) That, if practicable, the results of the accounts of the Working Railways Department should be brought into line with those of the Treasury, as the present dual system of accounts is very confusing, and the figures of the Railways Statement are difficult to reconcile with those of the Public Accounts.

Paragraph 1 read and passed. Paragraph 2 read and passed.

Paragraph 3 read. The word "constitutional," in line 6 of the paragraph, struck out, and the word "statutory" inserted in lieu thereof. Paragraph as amended passed.

Paragraph 4 read and passed.

Paragraph 5 read. The word "vote," at the beginning of line 2 of the paragraph, struck out and the words "Vote 60" inserted in lieu thereof. The word "worth" inserted after the figures "£15,000" whenever they occur in line 2 of the paragraph. The words "in February last," end of the paragraph, struck out. Paragraph as amended passed.

Paragraphs 6 to 9 (inclusive) read and passed.

Paragraph 10 read. An amendment proposed by Mr. J. Allen to strike out all the words after the word "thereto."

On the question being put that the words be so struck out, the Committee divided, and the names were taken down as follow:-

Ayes, 4.—Allen, Fraser, McLean, Russell.

Noes. 4.—Graham, Montgomery, Seddon, Tanner.

The numbers being equal, the Chairman gave his casting-vote with the "Noes," and so it passed

in the negative. Words retained and paragraph passed.

Paragraph 11 read. The words "under other Administrations," after the word "passed," in the first line of the paragraph, struck out. The words "but the Committee has no evidence to show the nature of such transfers" added at the end of the paragraph.

On the question being put, That the paragraph as amended be part of the report, the Committee

divided, and the names were taken down as follow:-

Ayes, 6.—Allen, Fisher, Fraser, McLean, Montgomery, Tanner.

Noes, 1.—Russell.

So it was resolved in the affirmative. Paragraph as amended passed.

Paragraph 12 read. The words "and re-transfer" inserted after the word "transfer," in line 2 of the paragraph; the words "the above-mentioned" inserted after the word "of," in the same line; the words "from the Consolidated Fund to the Public Works Fund," in the same line, struck out. The word "transactions" inserted in lieu of the word "transaction," struck out, in line 3 of the paragraph. The word "sale," in line 5, struck out, and the word "sales" inserted in lieu thereof.

Amendment proposed by Mr. J. Allen, To strike out all the words after the word "that," in line 8 of the paragraph, and insert in lieu thereof the words "an appropriation should be taken in Vote 60 of this year to re-purchase the stores in question from the Public Works and the Additions to Open Lines.'

On the question being put on the insertion of the words, the Committee divided, and the

names were taken down as follow:-

Ayes, 2.—Allen, Russell.

Noes, 5.—Fraser, McLean, Montgomery, Seddon, Tanner.

So it passed in the negative. Words not inserted.

The following words added at the end of the paragraph: "The Committee regrets that fuller information with reference to these transactions and their effect was not given in the paragraph of the Financial Statement (page 4) when referring to the limit of 'Unauthorised' and the inconvenience caused thereby.

Paragraph as amended passed. Paragraph 13 read and passed.

Paragraph 14 read. Amendment proposed by Mr. J. Allen, To insert after the word "by," in the second line of sub-paragraph (1), the following words: "an additional 'Unauthorised' for Working Railways equivalent to 60 per cent. of the increase of the Railway revenue over the estimate for the year.

On the question being put, That the words be inserted, the Committee divided, and the names

were taken down as follow:-

Ayes, 1.—Allen.

Noes, 7.—Fraser, Graham, McLean, Montgomery, Russell, Seddon, Tanuer.

So it passed in the negative. Words not inserted. Sub-paragraph (1) passed without amendment.

On the question being put, That sub-paragraph (2) be part of the report, the Committee divided, and the names were taken down as follow:-

Ayes, 2.—Fraser, Montgomery. Noes, 6.—Allen, Graham, McLean, Russell, Seddon, Tanner. So it passed in the negative. Sub-paragraph (2) struck out.

Sub-paragraph (3) passed without amendment.

Amendment proposed by Mr. J. Allen to add a new sub-paragraph as follows: "That the law of 1891 be so altered as to provide that recoveries shall only be treated as abatement of expenditure to the extent set forth in the estimate for the year, and that recoveries beyond the amount estimated should not be considered as an additional appropriation for the year.

On the question being put on the addition of the new sub-paragraph, the Committee divided,

and the names were taken down as follow:-

Ayes, 2.—Allen, Montgomery.

Noes, 5.—Fraser, Graham, McLean, Seddon, Tanner.