

## No. 4.

The Railway Department.

THE actual revenue to the 3rd February, 1902, in the Receiver-General's Account is the amount of £1,517,188 7s. 6d., and it is by the excess of such actual revenue over the estimated revenue, for such period of the year as expires on the 3rd February, that the appropriation is increased.

The increase will accordingly be £27,215 12s. 6d., shown thus :—

|   |     |     |     |     |     |           |    |    |
|---|-----|-----|-----|-----|-----|-----------|----|----|
| Actual revenue                                | ... | ... | ... | ... | ... | £         | s. | d. |
|   |     |     |     |     |     | 1,517,188 | 7  | 6  |
| Less $\frac{3}{8}\%$ of the estimated revenue | ... | ... | ... | ... | ... | 1,489,972 | 15 | 0  |
| Increase of appropriation                     | ... | ... | ... | ... | ... | £27,215   | 12 | 6  |

J. K. WARBURTON,  
Controller and Auditor-General.  
5th February, 1902.

## No. 5.

New Zealand Railways, Accountant's Office, Wellington, 5th February, 1902.

*Memorandum for the Paymaster-General.*

THE Controller and Auditor-General in reckoning the addition to be made to the Railway vote from the excess of revenue over the estimate for period 1st April to 1st February had taken the date you transcribed the figures into the Treasury books instead of the date the money was actually paid into the Public Account, thus depriving Vote 66 of the aid of £9,643 19s. 8d. from this source. This sum, with the transfer vouchers to the credit of Railway revenue and vote, amounting to £18,838 5s. 7d., held over in your office, curtails the revised appropriation of the Department by no less a sum than £28,482 5s. 3d., augmenting the call which will have to be made on "Unauthorised" later on to that extent.

Audit Office papers herewith, extending vote by £27,215 12s. 6d.

A. C. FIFE.

## No. 6.

The Audit Office.

THE Act provides for the computation to be made between the *actual* and the estimated revenue at any period which may be determined on to make such computation. In the present instance the actual revenue on the 1st instant has been ascertained, and these figures, compared with the estimated revenue on the same date, should certainly be accepted if they are found to be correct. The mere departmental action of getting the figures into the Treasury and Audit Office books cannot make any difference to the ascertained fact of the amount of the revenue received up to a certain date, and any delay arising from book-keeping necessities should not be allowed to deprive the Railway Department of the real or actual surplus at the date quoted.

I hope the Audit Office will allow the figures to stand which have been submitted in the memorandum of the Railway Accountant dated the 4th instant.

JAS. B. HEYWOOD.  
7th February, 1902.

## No. 7.

(No. 19.)

The Hon. the Colonial Treasurer.

*Increased Expenditure on Railways, and Treasury Minute of 7th February, 1902.*

IN the provisions of the Public Revenues Act for increased expenditure on railways the expression "Actual revenue from railways" has already been decided by the Audit Office to mean revenue as defined by that Act.

It was made clear by the Audit Office correspondence in February, 1900, with the Railway Department and Treasury that the only actual revenue which the provisions authorise to be considered is the revenue from railways entered in the Receiver-General's daily cash accounts prepared under section 23 of the Public Revenues Act, and that *such portion of the year as has expired* is the portion ending with the day to which the last such Revenue Account relates.

The appropriations for working railways have hitherto been increased accordingly.

J. K. WARBURTON, C. and A.G.,  
8/2/1902.

## No. 8.

The Solicitor-General.

"ACTUAL" revenue can only have one meaning when used for the purpose of comparison with the "estimated" revenue. It can only mean that the comparison must be made upon the same date, otherwise there could be no sense in making up the computation. The Audit Office contend they should compare the actual receipts of the *first* with the estimated receipts of the *third*. Is this contention justified, in your opinion, by the true reading of the law?

(Urgent.)

JAS. B. HEYWOOD.  
10th February, 1902.

## No. 9.

THE object of section 6 of the Act of 1900 is to increase the appropriation for working railways, and thereby avoid the necessity of resorting to "Unauthorised."

To this end the section provides that the amount actually appropriated for working railways in any year shall be deemed to be increased by "a sum equal to the excess of the actual over the estimated revenue from railways for the year, or, as the case may be, for such portion of the year as has expired." And giving it, to quote the Interpretation Act, "such fair, large, and liberal construction as will best insure the attainment of its object according to its true intent, meaning, and