

226. *The Chairman.*] In that case the word "relatively" would not apply?—Perhaps a misapprehension exists in the matter of these recoveries, as distinct from the receipts in aid. The recoveries are always shown as credits to votes, and deducted off the expenditure. That is the rule in the Treasury, as well as in our department, and I believe in every other department. But the receipts in aid are made up of grants from the Consolidated Fund, amongst other things, and are in no sense recoveries on account of the vote. If I am asked if £295,000 is relatively correct, as compared with the other figures, I say it is not, because the receipts in aid have been deducted in that. But I still maintain that the recoveries made on account of the vote during the year are properly deducted from the gross total expenditure.

227. *Mr. G. Hutchison.*] The £295,978 is relatively incorrect with the other figures?—Yes.

228. You say that £391,501 is relatively correct?—Yes.

229. Well, I asked why is that so, seeing that the gross expenditure is £391,612, or £111 different?

*Hon. Mr. Seddon:* Because there are £111 recoveries.

*Mr. Blow:* I think I have explained that already. It was for recoveries made during the year, £111.

230. *Mr. G. Hutchison.*] You say that £391,501 is the correct figure, or set of figures, to insert here?—Yes.

231. Where are these figures to be found by any deduction of other figures on page 2? Just point them out to me if you can?—My statement was —

232. Can you point out any figures on page 2 which will give the result you have inserted at page 14?—If you will give me an opportunity I will answer your question, but I will not have the answer put into my mouth.

233. Excuse me, I have not put an answer into your mouth, because I do not know what it will be. But point out on page 2 any figures that can give the result of £391,501?—I have not made the statement that on page 2 the figures £391,501 appear. What I stated was that the total expenditure of the year was £391,612, as shown in the second column of Table I. of Appendices, and as also shown in the general statement of the position of the Public Works Fund on the 31st March, 1892, printed on page 2 of the Statement, except that the latter statement includes £100,000 paid off the floating debt, so that in that statement the figures appear as £491,612 instead of £391,612 only. That is stated in D.—4, 1893.

235. Now, I will suggest the answer. Do not the figures on page 2 indicate the expenditure was £391,612, and not £391,501?—Yes.

236. You have stated in evidence that the references to the expenditure of the year 1891–92 appeared five times in the Statement, four times correctly. Will you point out the four places where they are correctly stated?—This difference of £111, will, of course, come in.

237. I want to know where it is four times correctly stated?—Well, I will show you—it is first shown on page 2.

238. What is shown on page 2?—As £491,612, with a note stating that this includes £100,000 paid off the floating debt, and that reduces it to £391,612.

239. Is that correctly stated?—It is correctly stated as the gross expenditure of the year. Then in Table A, immediately following the Ministerial Statement, the second column, headed "Expenditure during the year ending the 31st March, 1892," shows a total of £312,482. That is the gross expenditure under Part I. In Table B, also in column 2, the gross expenditure under Part II. is shown as £79,130. The total of these two figures is £391,612, as shown on page 2 of the Statement.

240. That is the second time it is correctly shown?—Yes.

241. By adding two amounts in two separate tables together?—Yes.

242. That makes again £391,612. Where is the third time?—In Table C., the last column but one. Table C. shows the expenditure for all the years from 1880–81 to 1891–92, the total for 1891–92 being £391,501.

243. Has there been any alteration in the working of these tables?—Yes, I see there has. It is incorrectly marked there D.; it should be C. It is a typographical error.

244. We all take it by the document laid on the table of the House. In the table of the Appendix it is called C. In certain other documents, including the one laid on the table of the House, it is called D.?—That table shows the expenditure in each of the years from 1880–81 to 1891–92, and the total of the column from 1891–92 is £391,501. If you will kindly look near the top of that column you will find under the heading of "Grants in aid" a credit of £111, which has been taken off in making the addition. If you disregard the credit of £111 the addition will come to £391,612.

245. *Hon. Sir R. Stout.*] There is no such credit in this table I have.

*Mr. Blow:* I see your copy is like the one laid on the table of the House, and does not show the credit. If you prefer to take the Statement as printed there, no reconciliation is necessary, as it shows a total of £391,612.

*Mr. G. Hutchison:* I am examining you on the document before us.

*Hon. Sir R. Stout:* That has been altered as well.

246. *Mr. G. Hutchison.*] So it seems. If necessary, we must get the document which is the record of the House?—I am speaking from the Statement as generally circulated, and printed in the Appendices, because I thought it would be most convenient so to do, inasmuch as that Statement is generally available for reference; whereas a copy of the Statement in its incorrect form, as laid on the table of the House, could scarcely be found now if you were to try to get one.

*Mr. G. Hutchison:* I have preserved mine.

247. *The Chairman.*] There is one question I would like to ask Mr. Blow. Turn to Table C., General Summary, 1888–89. Do you see there is a credit there of £90?—Yes.