

RANFURLY, Governor.

ORDER IN COUNCIL.

At the Government Buildings, at Wellington, this fourth day of March, 1902.

Present: The Right Hon. R. J. SEDDON presiding in Council.

WHEREAS by section fifty-three of "The Public Revenues Act, 1891," it is provided that if the Audit Office declines to pass any credit requisition on the ground that the credit therein is not according to law, the matter in dispute shall be determined by the Governor in Council, having before him the opinion of the Attorney-General thereon: And whereas the Audit Office has declined to pass a computation for the credit of the vote for working railways made in accordance with the provisions of section six of "The Public Revenues Act, 1900," on the ground that the actual revenue must be considered to be the revenue entered in the Receiver-General's daily cash accounts for any given date, whereas the Treasury affirms that for purpose of comparison between the actual and the estimated revenues of the Railway Department the date of the receipt into the Public Account of revenue by that Department should be taken as the true date for computation of the actual revenue: And whereas, by reason of the premises and on the ground aforesaid, a difference of opinion has arisen as to the amount of the surplus revenue to first instant:

Now, therefore, I, Uchter John Mark, Earl of Ranfurly, Governor of the Colony of New Zealand, in exercise of the hereinbefore-recited powers, and having before me the opinion of the Solicitor-General thereon, and acting by and with the advice and consent of the Executive Council of the said colony, do hereby determine the said matter in dispute and difference of opinion by deciding that the sum of thirty-six thousand eight hundred and fifty-nine pounds twelve shillings and twopence as shown by the said computation is the excess of the actual over the estimated revenue from railways for the portion of the year expired on the 1st ultimo, by which the amount appropriated out of the Consolidated Fund for railway working and maintenance shall be deemed to be increased in accordance with clause six of "The Public Revenues Acts Amendment Act, 1900."

J. F. ANDREWS,

Acting Clerk of the Executive Council.

No. 14.

The Audit Office.

To note that His Excellency the Governor has determined that £36,859 12s. 2d. shall be the amount to be added to the appropriation for Vote 66, Working Railways.

JAS. B. HEYWOOD.

10th March, 1902.

No. 15.

The Hon. the Colonial Treasurer.

Audit Office, 12th March, 1902.

*Appropriation for Working Railways increased by Excess of Actual over Estimated Revenue.*

THE Governor having, by Order in Council, determined that of the actual over the estimated revenue from railways for such portion of the present financial year as expired on the 1st February last £36,859 12s. 2d. is the excess by which the amount appropriated out of the Consolidated Fund for railway working and maintenance shall be deemed to be increased in accordance with section 6 of "The Public Revenues Acts Amendment Act, 1900," the Audit Office will treat such appropriation as so increased, and the Controller and Auditor-General will in ordinary course lay before Parliament, in accordance with the provisions of the Public Revenues Act, a copy of the correspondence on the subject.

The only point that appears to have been omitted in the Audit Office minutes on the question is that the Treasury regulations made by the Governor in Council under section 5 of "The Public Revenues Act, 1891," and having the force of law, provide in section 3 that "in the Public Accounts the revenue of any financial year is the money received into the Public Account at the Bank at Wellington within the year." The Railway revenue *not received into the Public Account at the Bank at Wellington on the 1st February, 1902*, was accordingly considered by the Audit Office not to be, in the Public Accounts, the Railway revenue of the financial year for the expired portion of which the 1st February, 1902, was the last day. Now, the Treasury computation is based on Railway revenue for such expired portion of the year to an amount that was not all received into the Public Account at the Bank at Wellington by the 1st February.

J. K. WARBURTON,

Controller and Auditor-General.

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