

REPORT

OF THE

AUDIT COMMITTEE

APPOINTED UNDER THE PROVISIONS OF

“THE AUDIT ACT, 1858.”

Brought up 9th October, 1860, and ordered to be printed.

CERTIFICATE OF QUIETUS.

I CERTIFY that the Colonial Treasurer's Statement of Accounts for the financial years respectively ended 30th June, 1858, and 30th June, 1859, as submitted to and examined by the Audit Committee, appointed in accordance with the provisions of the Audit Act, 1858, are correct, subject to the exceptions stated in the Report of that Committee, dated 9th October, 1860, and also to a Resolution of the House of Representatives, adopted the 2nd November, 1860, in the following terms ;—

“ That the sum of £992 for compensation to the Pukekohe Land Claimants, and cost of valuation and improvements is properly chargeable against the sum of £18,855, allowed to the Province of Auckland by Resolution of this House, adopted on the 16th August, 1858.”

CHAS. CLIFFORD,
Speaker,
November 2nd, 1860.

CHARLES KNIGHT,
Auditor of Public Accounts,
November 2nd, 1860.

EXTRACT FROM THE JOURNALS OF THE HOUSE OF REPRESENTATIVES.

Friday, the 2nd day of November, 1860.

Resolved,—

“ That this House, Having adopted the Report of the Audit Committee, Mr. Speaker be hereby authorised to countersign a Certificate as to the correctness of the Accounts of the Colonial Treasurer, in accordance with the provisions of the Audit Act, 1858.”

True Extract.

F. E. CAMPBELL,
Clerk of House of Representatives.

ON THE FINANCE ACCOUNTS OF THE COLONY.

THE Audit Committee, appointed on the 15th day of August by ballot, under the provisions of the "Audit Act, 1858," to "audit, examine, and report upon the accounts referred to it," has the honor to report as follows:—

Your Committee, after examination of the Finance Accounts of the General Government of New Zealand, from the 1st October, 1857, to the 30th September, 1859, finds the same correct, with the exceptions hereinafter mentioned.

The few typographical errors in the printed account may be first indicated, lest they should be taken as mistakes of the compiler. They are as follow:—

ACCOUNTS 1857-8.

- Page 13. *Governor's Establishment*.—Forage allowance—for £125 8s. read £161 8s.
 „ 25. *Civil List—Native Purposes*.—Transpose the sums £1,362 and £2,236

ACCOUNTS 1858-9.

- Page 5, last line.—The figures in the pence column should be 11½d.
 „ 9. The date of the charter of the "Emerald Isle" should be 1856 not 1846.
 „ 14. Erase altogether "Brought forward £329 10s. 6d."
 „ 19. *Total Judicial*—£11,768 5s. 6d.—The figures should be £11,943 5s. 6d.
 „ 21. *Class IV*.—Drawbacks deducted from revenue, Wellington—for £220 15s. 7d., read £220 15s. 9d.
 Page 24. *Class VII.—Incidental Receipts*—The figures of the total should be £8 2s. 3d.
 ‘ 24.—Third column.—The total carried forward should be £174,751 17s. 9½d.
 ‘ 44-45. *Grants 1858-9*.—In the second column the total of votes carried forward should be £58,567 15s., instead of £65,067 15s.

YEAR 1857-8.

In examining the accounts of this period, your Committee has borne in mind that the present system of keeping the accounts was not adopted, nor the Estimates for the year passed, till some time after its close. It has therefore not been disposed to question too rigorously the minor inaccuracies now to be pointed out.

In the statement of transactions your Committee finds the following item:—*By Steam Loan, Messrs Pearson and Co.*, £25,000.—For this investment of the public money your Committee has been able to discover no authority from the Legislature.

Page 10. *Post Office, Auckland*.—The receipts are stated as £15 15s. less than the actual receipts, being the fees received for private boxes at the Post-Office during the year; the cost of constructing these boxes—an equal amount—is not shown on the other side. Your Committee sees no reason why revenue and expenditure of this nature should not be brought into the accounts.

Page 12. *Land Claims Court Fees*—£873 5s. 7d.—The amount of these fees is improperly carried to the credit of the Province of Auckland. A readjustment is made in the accounts of next year.

Page 13. *Local Posts Revenue*—£890 1s.—This entry is supported by the detailed account No 9 (not printed), by adding to the receipts there shown those of one additional quarter, 1857-8.

Page 13. The Expense of the *Colonial Secretary's Department*, shown as £983 8s., was actually £992 12s. 6d. The difference—£9 4s. 6d.—part of a messenger's salary, and in itself no doubt a perfectly proper expenditure—has been transferred to the item of "Sundries," under the head of "General Contingencies" (p. 19), and thus brought within a vote of the House.

Page 13. *Native Secretary's Department*—£1,754 18s.—The excess over provision (£254 18s.) together with a further sum of £18 7s. 6d. shown in the concluding statement for the year (accounts of 1858-9, pages 7-9), has been carried to "General Contingencies." Your Committee is of opinion that this excess over provision should have been submitted for a Supplementary Vote of the House.

Page 15. *Registrars of Births, &c.*—£470 15s. 6d.—The Registrar at the Chatham Islands has not been refunded the amount of his fees, £5, as has been the case with all other Registrars, up to £100.

Page 19. *Sundries*—£172 6s. 8d.—A Schedule of the items comprised in this sum is appended hereto, (marked A).

Page 23. *Land Purchases, Auckland*.—Proportion of General Charges—£997 4s.; and

Page 25. *Do., Wellington* " " " £323 1s. 5d.

These proportions have been erroneously calculated. Auckland is charged £130 0s. 6d. too much; Wellington the same amount too little. The error, as will be seen, is adjusted in the accounts of the succeeding year.

Pages 26, 27. *Surplus Revenue Account*.—This account is far from intelligible when compared only with statements already before the House, viz., the printed statements of previous years and the preceding accounts of the present year. In fact, the balances shown in the present accounts in favour of or against the various Provinces on account of the period ended 30th June, 1857, have not been

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brought forward from the last printed statement of the Surplus Revenue account, but from the accounts since rendered to the Provincial Governments, including a general settlement on account of the whole period since 1853. Nor is the present account sufficiently explained by the detailed statement No. 7 (not printed). Your Committee has therefore obtained and appended hereto (marked B) the particulars of the accounts rendered to the Provinces, and a statement (C) prepared by the Assistant-Treasurer, reconciling these with the abstract printed account under consideration.

The general observations which occur to your Committee with reference to the Balance Sheet, Civil List, and Debt Apportionment Accounts of 1857-8, can be more conveniently made upon the corresponding accounts of 1858-9.

YEAR 1858-9.

Pages 3, 4. *Bank of Issue*—Transactions £389. Balance Dr. £848 12s. It appears desirable to shew the position of this account more fully. The Colony had transferred to it in 1856 the Stock of the Bank of Issue, £25,000, in the English Consolidated Funds, undertaking on its part to take up for the Bank all its notes in circulation, amounting nominally to the equivalent sum of £25,000. On the one side there has been a loss of £289 8s. in realizing the stock, and on the other, there will probably be a profit through the non-presentation for payment of notes lost or destroyed. The whole amount of notes outstanding on the 30th September, 1859, was £1,138. If of this amount less than £848 12s. has ultimately to be taken up, the transaction can be closed with a nett profit; if otherwise, with a loss.

Page 4. *Balance Sheet*.—Deposits, Miscellaneous, £5,783 3s. 11d.—There is an error of 20s. in this item, arising in payments on Commissariat account at Dunedin. The balance should be shewn as £5,784 3s. 11d.

Page 11. *Abstract of Expenditure*.—Permanent Charges; Interest £7,770 10s.—Of this sum £557 is charged against the Provinces other than Auckland. The amount, the interest on which Auckland is to be relieved from contributing to, is fixed by the existing Debt Apportionment Act at £11,151 10s. 1½d. This amount should properly be reduced by the sum of £1,460 18s. 11d., balance of New Zealand Company's fourths retained in the Colony, as well as, for the present year, by the sum of £26 10s. 11d. shewn in the Loan account, page 33. The apportionment of interest will then be arrived at by the following calculation:—

	£	s.	d.	£	s.	d.
Interest and Sinking fund at 6 per cent. on	11,151	10	1½	669	1	10
Deduct ditto on	1,460	18	11			
And on		26	10 11			
In all, 6 per cent. on	1,487	9	10	89	5	9
Auckland to be relieved, 1858-9, of				579	16	1
Total Interest payable	7,770	10	0			
Charged on the Colony in printed Statement	7,212	18	6			
Auckland relieved of				557	11	6
Further sum to be charged against Provinces other than Auckland				22	4	7

Pages 12 to 27.—Details of Receipts and Expenditure. The Provinces of Wellington and Hawke's Bay were separated on the 1st of November, 1858. In the detailed statement the Receipts and Expenditure at Wellington and Hawke's Bay are separately shewn for the whole twelve months. In the abstract statement (pp. 10, 11,) the Province of Wellington is properly debited and credited with the whole up to 31st October, 1858, and the Province of Hawke's Bay with its own share after that date. A statement shewing the adjustment in detail is appended hereto, for the sake of information, and marked D.

Page 15. *Executive Contingencies* £300.—The actual expenditure under this head was £369 9s. 7d, the greater portion of which was rent for offices, amounting to £212. The balance over provision, £69 9s. 7d., is carried to "general contingencies," folio 29.

Page 17. *Legislative*.—Printing, Stationery, and contingencies £2,167 2s. 8d. This item is made up as follows:—

	£	s.	d.
Printing and Stationery	1,914	3	4
Firewood and Sundries		14	0
W. T. L. Travers, drafting Bills		138	5 4
	2,167	2	8

—Your Committee does not consider the last item to be properly chargeable under this head. Without expressing any doubt as to the propriety of the disbursement in itself, and without attempting to draw an exact line between Legislative and other classes of expenditure, it is assured that such an item, had it been contemplated by the House while the Estimates were under consideration, would not have been included, unspecified, in the vote for contingencies. Your Committee therefore considers that this expenditure ought not to be referred to the vote under which it appears, and recommends that it be shewn separately in the Supplementary Account.

Page 17. *Judicial.*—

Travelling expenses of Judges on Circuit.....£413 9 0

The vote for this item was only £300; but the total Supreme Court Expenditure is within the total Estimate for the Service. The travelling expenses of Judges are directed, by order from the Colonial Secretary, under date 13th September, 1854, to be paid at the rate of £2 (two pounds) *per diem*. The allowances actually made are at the rate of two guineas *per diem*. This allowance must be held to add somewhat to the Salary of those Judges of the Supreme Court who travel on Circuit.

Page 20. *Customs.*—The Receipts from Customs at the Ports of Auckland and Russell include fees received under the “Merchant Shipping Act.” It is singular that no other Ports of the Colony show receipts under this head.

Pages 22 and 23. *Postal.*—

Nelson contribution to Local Posts.....£97 13 2

This amount is overstated by £40 13s. 11d., which will remain for adjustment in the next accounts

Page 27. *Miscellaneous.*—

Census.....£2017 17 3

Your Committee has had its attention drawn to the apparently excessive expenditure under this head in the Province of Auckland. For the information of the House a detailed statement is appended hereto, and marked E.

Page 27. *General Contingencies.*—£1288 18s. 8d. Your Committee appends a Schedule of particulars included in this item, marked C.

Page 27. *Supplementary Account.*—Inclusive of the sum of £138 5s. 9d., deducted from the first item of this account, for the reasons above given, the total expenditure on Services not contemplated by the Appropriation Act is found to be

£2199 9 6

Excess of Expenditure over votes..... 6809 3 0

9008 12 6

Page 29. *Civil List.*—The expenditure during the year for General Executive purposes out of the Civil List was.....

£10,753 10 7

For Native purposes 3925 16 1

14,679 6 8

The Savings upon the Civil list for three years ended 30th September, 1859, were :—

General Executive purposes£2426 19 0

Native purposes 2378 1 3

£4805 0 3

It may be considered that Expenditure incurred upon this account for General Executive purposes before the 30th of June is entirely disbursed before the 30th of September; but it is plain that that for Native purposes is not, and cannot be so. In fact your Committee finds in the books of the Treasury Post Entries—*i.e.*, payments made subsequently to the 30th September for services prior to 30th June,—to a very considerable amount. It is therefore of opinion that the Savings on the General Executive Departments should be carried to revenue, but that the apparent savings for Native purposes should be carried to the credit of the same purposes in the ensuing year.

Page 31. *Reserve Fund.*—Your Committee has been careful to ascertain that the items of this account are the balances of votes over actual disbursements, in cases only where expenditure has been incurred prior to the 30th June of sufficient amount to exhaust the vote.

Page 35. *Loan Account.*—

Expenses Resident Magistrate, Akaroa£85 0 0

This item belongs properly to the accounts of the year 1856-7. The voucher bore date erroneously in the year 1855, instead of 1856, which mistake has led to the error in classification. Your Committee does not deem it desirable, however, that the accounts should be opened up again for the adjustment of this unimportant amount.

Page 35. *Land Purchases, Province of Auckland.*—

Compensation to Pukekohe Claimants, and cost of valuation and improvements£992 0 0

Your Committee is of opinion that compensation to European purchasers, who have been dislodged by the establishment of Native claims to their land, ought not to be charged upon a fund provided for the extinguishment of Native claims. The Committee recommends that this charge be removed from the third division of the £500,000 Loan.

Page 35. *Total Land Purchases, Province of Auckland,* £12,056 4s. 6d. The amount for the year, with the interest of which Auckland is charged (page 3, No xii.) is £15,000. The difference is not easily explained; nor can the exact expenditure on which interest is chargeable for any year be readily ascertained. Your Committee does not think that the account now rendered requires re-adjustment, but it recommends that in future all issues made during a half year should, after giving credit for refunds, be charged with interest from the commencement of the half year.

Your Committee regrets its inability to report any satisfactory result from an investigation of the expenditure of the third or land purchase division of the loan of £500,000. It would be futile to suggest any check upon the manner in which moneys are spent out of this portion of the loan, under the present system of Native Land Purchase.

Page 39. Land Revenue.—

Colonial Treasurer on account Land Purchase, Province of
Auckland£1908 5 2

On comparison of this amount with that debited to the Colonial Treasurer in the Balance Sheet, page 4, a discrepancy of £125 10s. is observable. This amount of accrued "sixths" of land sales had not been paid over by the Receiver of Land Revenues of that Province, on the 30th September.

Page 43. Debt Apportionment.—

Balance, 30th September, 1859.....	£119,044	11	0
This amount is made up of			
Old Debentures outstanding	4,044	11	0
Amount of new Loan taken up on account of the Colony ...	115,000	0	0
	£119,044	11	0

The old Debentures outstanding are—

Scott's Debentures	£3,675	16	0
New Ulster Land Debenture	45	0	0
Old Debentures (small)	85	15	0
Do. 5 per cent	238	0	0
	£4,044	11	0

For the clear understanding of this account, your Committee has prepared and appends hereto, marked F, a statement of all the debts of the Colony which have been consolidated under the provisions of the "Loan Act, 1856."

The second division of the half-million guaranteed Loan having been applied to discharge a great number of liabilities of various amounts, your Committee recommends that all sums paid out of this portion of the Loan, not specified in the "Loan Act, 1856," should be submitted to the Legislature for specific appropriation.

Your Committee also recommends that certain expenditure on the Government Domain, charged to the Auckland Reserves account, but not authorised to be so charged by the Act of 1858, be legalised.

Your Committee also recommends that the "Public Debt Apportionment Act, 1858," be amended by substituting for the sum of £11,151 10s 1½d, to the interest on which the Province of Auckland is declared to be relieved from contributing, the sum of £9690 11s. 2½d., which is the real portion of the Auckland refund charged upon the second division of the guaranteed Loan.

Your Committee also recommends that the advance of £25,000 to Messrs. Pearson and Co., on Steam account, be submitted to the Legislature for definite sanction.

BALANCE SHEET, 30TH SEPTEMBER, 1859.

The cash balances at the Colonial Treasurer's credit at the Union Bank on the 30th September, 1857, 30th September, 1858, and 30th September, 1859, have been ascertained from the Manager of the Bank in Auckland; they have been compared with the Treasurer's books, and the entry in the balance sheet of each period proved correct.

Suspense Account, £8,133 9s.—This is an amount which was drawn from the Commissariat Chest by Sir George Grey in 1853. The Committee on Public Accounts in the Session of 1858 (Votes and Proceedings, Journal House of Representatives, pp. 173, 174) reported that it was properly charged to the suspense account, and your Committee has not been able to ascertain that it is either a more or a less probable liability of the Colony than it was at that time.

Deposits Miscellaneous, £5,783 3s. 11d.—This amount, which, as above stated, should be £5,784 3s. 11d., is the remainder after deducting a credit balance of £137 12s. 5d. from a debit balance of £6,221 16s. 4d. Of the latter amount, no less a sum than £6,023 11s. 9½d. represents the liability of the Colony for funds belonging to Intestate Estates. These funds are paid into the common account, and are used as a working balance by the Treasurer. Your Committee is of opinion that moneys belonging to Intestate Estates should be separately invested; and further, that the utmost publicity should be given to enable heirs to make their claims.

Advances Miscellaneous, £9,061 1s. 7d.—This item includes loans to Natives amounting to £4,116 19s. A statement of these loans is appended hereto in detail (marked H). It is recommended that all such sums as are not likely to be recovered be brought to charge. On consideration of the remaining items brought to credit under the head of Advances, your Committee has to express its decided opinion that no payment or advance of public moneys ought to be made without the sanction of the House.

Steam Loan, £22,500.—Your Committee appends hereto (marked I) a statement of the Steam Loan Account, together with a copy of a memorandum between the Government and the Company, relative to a postponement of payment of Instalments due.

Your Committee found the accounts on first inspection rather obscure, but further investigation removed much of the apparent complexity. No doubt, after the lapse of a short time, when the system of account-keeping now adopted shall have had a full opportunity of developing itself, and the remains of past complications shall have disappeared, the accounts of the Colony will be presented in a

shape perfectly intelligible to the public. Your Committee is of opinion that every endeavour should be made to attain such a result.

For the sake of supplying information on some points not touched on in this Report, your Committee appends a copy of the printed statement, with marginal annotations and explanations, of a character to make the accounts more easily understood, and to shew the connection between the different statements. In the Examination of the accounts, your Committee went back to the books of the Treasury, and in some cases to the returns of the Sub-Treasurers and Collectors of Revenue. The Committee did not think it by any means necessary to go through the vouchers by which the statements of expenditure are supported. In one case, however—partly as a test taken at hazard, and partly for the sake of investigating the process—it searched to the root of an item, tracing its origin, its component parts, the progress of each from one stage to the next, and the system of checks between the Collectors of Revenue, the Sub-Treasurers, and the General Treasury, so far as each was concerned with the item in question. Appended hereto, and marked K, is a memorandum furnished by the Auditor-General of the practice of the various departments of the Government with respect to Finance.

The attention of your Committee has been called by the Auditor-General's queries to the fact that supplies for barrack repairs have not been obtained in the usual manner by tender. Your Committee concurs with the Auditor-General in deprecating any departure from the rule of inviting public competition in the execution of the works referred to.

The Auditor-General has remarked upon the method in which the Public Accounts are kept—viz., as those of the Treasurer, and not of the Colony. Your Committee, while agreeing generally with the spirit of the Auditor-General's remark, cannot foresee any practical advantage to be derived from a change sufficient to counterbalance its evident disadvantages.

Your Committee deems it important that full particulars relative to the charge for Native purposes of 5 per cent. on certain lands sold in the District of Wairarapa, in the Province of Wellington, and of 10 per cent. on certain lands sold in the Province of Auckland, should be, as soon as possible, presented to the House. But your Committee has not sufficient information before it to offer any practical suggestion on the matter.

Your Committee has had forcibly brought before it, by the report of the Auditor-General, and by further enquiries instituted thereon, the fact that issues of money from the Public Chest are not controlled by the Legislature: that virtually there is no check upon the improper use of the Revenue of the Colony but the general political responsibility of Ministers: and that, in fact, by present practice, the responsibility in matters of Finance is made to rest chiefly upon the Governor himself.

A certain expenditure is authorised by a Minister, and incurred in his Department. When the Bill is sent in and the vouchers prepared, the Auditor-General (should the account be payable in Auckland) is permitted to protest if the expenditure be not according to law; but it is nevertheless paid. After payment it is grouped with other expenditure in a form of warrant for the Governor's signature, the unauthorised items being separately shown for His Excellency's information. The Governor then signs the warrant and releases the Treasurer from liability. Your Committee submits that the issue of public moneys, the payment of which is not sanctioned by law, is necessarily illegal, and that the practice of obtaining the Governor's warrant for illegal expenditure is full of danger. The ancient and salutary practice of the English Government prevents any issue whatever of moneys from the Exchequer without sanction of law. Without recommending the formation of a new department in the Government, as would be necessary if the English practice were to be followed in this Colony, your Committee is of opinion that Ministers should be held solely responsible for the expenditure of the public moneys, and therefore recommends that the memorandum* of the Auditor-General attached to his report be adopted.

Subject to the foregoing remarks, your Committee concurs in the Auditor-General's Certificate, dated 28th July, and laid on the Table of the House, 8th August, 1860.

THOMAS KING, *Chairman*.
WILLIAM C. DALDY,
CROSBIE WARD.

House of Representatives,
Auckland, 9th October, 1860.

* See Appendix at the end of the Tables page 32.

S R E P O R T O F T H E A U D I T C O M M I T T E E

SCHEDULE OF PAPERS APPENDED TO THE REPORT.

- A—Detailed Account of Sundries, 1857-8.
- B—Accounts rendered to Provinces.
- C—Reconciling Statement.
- D—Distribution of Revenue and Expenditure 1858-9 between Wellington and Hawke's Bay.
- E—Expenses of Census, 1858.
- F—Expenditure of second Division of Loan of £500,000.
- G—Particulars of General Contingencies 1858-9.
- H—Balances of Loans due by Natives 1st September, 1860.
- I—Steam Loan Account.
- K—Memorandum by Auditor-General.
- B 1—Finance Account with Annotations of Audit Committee.*

* The annotations are not printed with the rest.

Appendix to the Accounts.

A.—DETAILED ACCOUNT OF SUNDRIES 1857-58.

(B. No. 1, p. 19.)

	£	s.	d.
Petty Expenses	13	0	6
Ditto	7	19	0
Cameron, Award under Resident Magistrate's Ordinance	1	5	0
Petty Expenses, Auckland	1	13	0
Petty Expenses	2	2	2
Agent General, Packing Plans	3	4	0
Native Constable	2	0	0
Gravel	1	8	0
Door Scrapers for Office	2	10	0
Newspapers and Advertising	10	1	2
Padlocks and Despatch Bags	3	12	2
Miscellaneous	23	12	0
Subscription to Newspapers	2	10	0
Otago, Conveying Despatch to Mataura	9	10	0
Otago Witness, Subscription	1	19	0
Petty Expenses	11	18	0
Ditto Auckland	5	11	6
Seals, Account Books, &c.	8	5	6
Visiting Native Hospital, Wanganui	5	5	0
Petty Expenses, Ahuriri	7	8	0
Agent General, Insurance and Stationery	6	12	10
Almanacs	5	13	8
Sundries	13	1	9
Newspaper and Advertising	5	18	6
Sundries	1	17	6
Taranaki Newspapers	0	18	0
Otago Ditto	1	0	0
Excess of Vote for Colonial Secretary's Department	9	4	6
Balance of Postages Account	3	4	11
Total	£172	6	8

B.—ACCOUNTS RENDERED TO PROVINCES—(continued.)

PROVINCE OF NELSON.

		£	s.	d.	£	s.	d.			£	s.	d.	£	s.	d.						
1857.	To 3/4ths Gross Customs to 30th September, 1857	1,289	8	2																	
December	do. do. to 31st December "	2,023	13	0					1858.	Balance from last Account	..	..			482	14	6½		
1858.									September	By proportionate share of £4,000 on account of Year 1857-8	..	..	525	0	4				
March	do. do. to 31st March, 1858 ..	1,457	14	5						do. of £60,000 do. do.	..	..	7,752	1	9				
June	do. do. to 30th June " ..	1,940	2	9													8,277	2	1		
"	do. do. (Collingwood) to 30th June, 1858 ..	43	14	11																	
		6,754	13	3				7,279	13	7											
September	Share of £4,000 on account of Year 1857-8	525	0	4																	
"	Payment on account of period ended 30th June, 1857 ..																				
"	Balance on account of the period ended 30th June, 1858 ..							482	14	6											
								997	8	6½											
								£8,759	16	7½											
"	On account of the Year 1858-9.																				
"	To 3/4ths Gross Customs, September ..	£1,555	5	3						Balance brought down							£997	8	6½

PROVINCE OF CANTERBURY.

		£	s.	d.	£	s.	d.			£	s.	d.	£	s.	d.						
1857.	To Balance from last account ..				5,124	4	2		1858												
September Qr.	3/4ths Gross Customs, (Lyttelton) to 30th September, 1857 ..	1,711	14	5					June	By transfer of Balance of the Refund of £3,000	..	..			2,706	15	11½			
December	do. (Akaroa) to 30th Sept. 1857	73	3	3					September	Share of £4,000 on account of Surplus Revenues 1857-8 ..	550	14	0								
"	do. (Lyttelton) to 31st Dec. "	1,538	15	4						do. do. £60,000 do. do. "	8,060	11	7						8,611	5	7
1858.																					
March	do. (Akaroa) to " "	82	7	0																	
"	do. (Lyttelton) to 31st March, 1858	1,554	10	4																	
June	do. (Akaroa) to " "	64	19	3																	
"	do. (Lyttelton) to 30th June "	2,253	5	9																	
September	do. (Akaroa) to " "	66	4	11																	
								7,345	0	3											
								£12,469	4	5											
September	On account of the Year 1858-9.																				
	To 3/4ths Gross Customs to 30th September, 1858 ..				£2,011	18	1														

PROVINCE OF OTAGO.

		£	s.	d.	£	s.	d.			£	s.	d.	£	s.	d.							
1857.	To Balance brought down ..				285	5	7½		1858.													
September Qr.	3/4ths Gross Customs to 30th September, 1857	593	3	4					June	By share of Dividend of £4,000 on account of Surplus Revenues 1857-8 ..	268	19	2									
December	do. do. to 31st December, "	840	17	1					September	do. of £60,000 do. do. "	4,103	16	6							4,372	15	8
1858.																						
March	do. do. to 31st March, 1858 ..	958	15	8																		
June	do. do. to 30th June, " ..	1,100	12	6				3,493	8	7												
	Balance on account of the period ended 30th June, 1858 ..							594	1	5½												
								£4,372	15	8												
September	On account of the Year 1858-9.																					
	To 3/4ths Gross Customs to 30th September ..				£1,070	17	7			Balance brought down								£594	1	5½

C.—RECONCILING STATEMENT.

PROVINCE OF AUCKLAND.

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Transactions of 1856-7, omitted in the printed Statement	798 4 8		Transactions in 1856-7 omitted	4,668 8 6	
Transactions of 1857-8		1,454 1 4	Transactions of 1857-8, paid in August and September, 1857, before the commencement of this Account		3,406 5 6
Do. do.		22,862 16 9	Paid as per Statement		17,511 16 7
Total Credits per printed Statement		24,316 18 1	Total Payments as per printed Accounts		20,918 2 1
Balance of 1856-7, from last Account		1,171 1 4½	Paid Balance due on account of former period		1,171 1 4
			Balance on account of 1857-8 do. do. as per printed Statement		22,089 3 5
		£25,487 19 5½			3,398 16 0½
					£25,487 19 5½

PROVINCE OF TARANAKI.

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Transactions of 1856-7, omitted	81 10 1		Transactions of 1857-8	1,601 1 6	
Transactions of 1857-8		2,083 16 4	Less on account of 1856-7	0 5 1	
			Transactions prior to 1st October, 1857		1,600 16 5
			*(£1,707 14s 1d, in the printed Statement 5d.)		106 17 3
			Balance from last Account		1,707 13 8
			Balance as per printed Accounts		1 12 0
		£2,083 16 4			1,709 5 8
					374 10 8
					£2,083 16 4

PROVINCE OF WELLINGTON.

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Transactions of 1856-7	544 11 8		Transactions of 1856-7	2,803 10 8	
Transactions of 1857-8		16,338 2 3	Transactions of 1857-8		11,680 18 6
Balance of account for 1856-7, from last Account		831 9 6	Payments prior to 1st October, 1857		2,669 2 1
			Balance due for 1856-7		14,350 0 7
			Balance due for 1857-8		831 10 2
		£17,169 11 9			15,181 10 9
					1,988 1 0
					£17,169 11 9

PROVINCE OF NELSON.

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Transactions of 1856-7	185 9 9		Transactions for 1857-8		5,990 5 5
Transactions of 1857-8		8,277 2 1	Do. prior to 1st October 1857		1,289 8 2
Balance for 1856-7 from last Account		482 14 6½	Balance due for 1856-7		7,279 13 7
			Balance for 1857-8, as per printed Accounts		482 14 6
		£8,759 16 7½			7,762 8 1
					997 8 6½
					£8,759 16 7½

PROVINCE OF CANTERBURY.

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Transactions on account of 1856-7	257 14 3		Transactions on account of 1857-8	5,633 5 10	
Transactions of 1857-8		8,611 5 7	Do. prior to 1st October, 1857	1,711 14 5	
Transfer from separate Account		2,706 15 11½	Balance for year 1856-7, from last Account		7,345 0 3
Balance on account of 1857-8...		11,318 1 6½			5,124 4 2
		1,151 2 10½			£12,469 4 5
		£12,469 4 5			

PROVINCE OF OTAGO.

	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Transactions of 1856-7	132 9 7		Transactions of 1857-8		2,900 5 3
Transactions of 1857-8		4,372 15 8	Do. prior to 1st October, 1857		593 3 4
			Balance for 1856-7, from last Account...		3,493 8 7
			Balance on account of 1857-8, as per printed Statement		285 5 7½
		£4,372 15 8			3,778 14 2½
					594 1 5½
					£4,372 15 8

Treasury,
5th September, 1860.

R. F. PORTER,
Assistant Treasurer.

D.

DISTRIBUTION OF EXPENDITURE 1858-9 BETWEEN THE PROVINCES OF WELLINGTON AND HAWKE'S BAY.

Fol.		Province of Wellington.			Province of Hawke's Bay.		
		£	s.	d.	£	s.	d.
81	DISTRICT REGISTRARS.—Wellington, Wanganui, and Wairarapa	113	14	6			
	“ “ Napier, 30th September 1858	8	15	6			
	“ “ “ 31st October 1858	0	2	6			
	“ “ “ 31st December 1858 .. .. .	.....			0	10	6
	“ “ “ 30th June 1859 .. .. .	.....			16	10	6
	£	122	12	6	£17	1	0
105-6	RESIDENT MAGISTRATE'S COURTS.—Wellington and Wanganui	1,443	1	11			
	“ “ “ Napier, 30th September 1858	79	17	2			
	“ “ “ “ 31st October 1858	55	10	9			
	“ “ “ “ 31st December 1858 .. .. .	.....			33	6	8
	“ “ “ “ 30th June 1859 .. .. .	.....			255	2	11
	£	1,578	9	10	£288	9	7
117	CORONERS.—Wellington	68	5	0			
	“ Napier, 31st October 1858	15	0	0			
	“ “ “ 31st December 1858 .. .. .	.....				
	“ “ “ to 30th June 1859 .. .. .	.....			13	1	0
	£	83	5	0	£13	1	0
127	CUSTOMS.—Wellington and Wanganui	3,128	16	0			
	“ Napier, to 30th September 1858	88	7	4			
	“ “ 31st October 1858	32	10	6			
	“ “ 31st December 1858 .. .. .	.....			59	4	6
	“ “ 30th June 1859 .. .. .	.....			247	2	6
	£	3,249	13	10	£306	7	0
	Less Sale of Boat	13	10	6			
	£	3,236	3	4			
136	Repairs of Buildings £87 10s. 0d.	45	10	0	£42	0	0
142	POSTAL.—Wellington	916	15	7			
	“ “ (Local)	370	15	6			
	£	1,287	11	1			
	“ Napier, to 30th September 1858	4	15	4			
	“ “ 31st October 1858	1	2	7			
	“ “ 31st December 1858 .. .. .	.....			4	5	6
	“ “ 30th June 1859 .. .. .	.....			39	7	6
	£	1,293	9	0	£43	13	0
160	ELECTORAL.—Wellington	131	8	0			
	“ Napier, to 30th September 1858	25	4	0			
	“ “ 31st October 1858	16	4	0			
	“ “ 31st December 1858 .. .. .	.....				
	“ “ 30th June 1859 .. .. .	.....			20	17	0
	£	172	16	0	£20	17	0

13th September, 1860.

R. F. PORTER,
Assistant Treasurer.

D.

DISTRIBUTION OF REVENUE 1858-9 BETWEEN THE PROVINCES OF WELLINGTON AND HAWKES' BAY.

Folio.		Province of Wellington.	Province of Hawke's Bay.
		£ s. d.	£ s. d.
2	CUSTOMS.—Wellington and Wanganui	41,460 7 10	
	“ Napier, September Quarter, 1858	986 2 0	
	“ “ to 31st October 1858	521 9 10	
	“ “ 1st November to 31st December 1858 .. ..	.....	841 7 5
	“ “ 1st January to 30th June 1859 .. ..	.....	2,514 10 4
		42,967 19 8	£3,355 17 9
	Deducting Drawback 8s. and £230 15s. 9d.	221 3 9	
		£ 42,746 15 11	
6	POST OFFICE.—Wellington and Wanganui	1,299 12 9	
	“ “ Napier, to 30th September 1858	44 3 8	
	“ “ “ 31st October 1858	14 8 8	26 3 6
	“ “ “ 1st January to 30th June 1859 .. ..	.....	99 10 0
		£ 1,358 5 1	£125 13 6
18	RESIDENT MAGISTRATES' COURTS.—Wellington and Wanganui	800 6 0	
	“ “ “ Napier, 31st October 1858	13 15 6	
	“ “ “ “ 31st December 1858 .. ..	.....	17 14 0
	“ “ “ “ 1st January to 30th June 1859 .. ..	.....	24 1 6
		814 1 6	£41 15 6
	Less Fine Refunded £7, and £108 10s.	115 10 0	
		£ 698 11 6	
25	REGISTRATION OF BIRTHS, &c.—Wellington, Wanganui, and Wairarapa	113 14 6	
	“ “ “ Napier, 30th September 1858	8 15 6	
	“ “ “ “ 31st December 1858	0 2 6	0 10 6
	“ “ “ “ 30th June 1859 .. ..	.....	16 10 6
		£ 122 12 6	£17 1 0

Treasury,
13th September, 1860.

R. F. PORTER,
Assistant Treasurer.

E.

SCHEDULE OF EXPENSES IN CONNEXION WITH THE CENSUS.

		£ s. d.	£ s. d.
AUCKLAND—	December Qr., 1858 - - - - -	67 5 6	
	March “ 1859 - - - - -	658 15 5	
	June “ 1859 - - - - -	181 14 6	
	September “ 1859 - - - - -	14 9 0	
(RUSSELL)	March “ 1859 - - - - -	45 8 10	
HAWKE'S BAY—	March “ 1859 - - - - -	97 13 0	967 13 3
	June “ 1859 - - - - -	7 10 6	
WELLINGTON—	December “ 1858 - - - - -	16 17 6	
	March “ 1859 - - - - -	321 2 6	105 3 6
NELSON—	March “ 1859 - - - - -	107 11 6	338 0 0
	June “ 1859 - - - - -	11 0 0	
CANTERBURY—	March “ 1859 - - - - -	146 0 0	118 11 6
	June “ 1859 - - - - -	88 3 0	
OTAGO—	March “ 1859 - - - - -	90 12 0	234 3 0
	June “ 1859 - - - - -	133 12 0	
	September “ 1859 - - - - -	10 0 0	
TARANAKI—	June “ 1859 - - - - -		234 4 0
			20 2 0
	Total - - - - -		£2017 17 3

CHARLES KNIGHT,
Auditor.

E.—DETAILS OF EXPENSES COMPRISED IN THE FOREGOING SCHEDULE.

		SEPTEMBER and DECEMBER QUARTERS, 1858.			
Voucher.		£	s. d.	£	s. d.
1249	W. C. Wilson, Printing, 27th September - - - - -	36	11 0		
1250	Ditto do. 7th July, 28th September - - - - -	11	18 0		
149½	Ditto do. 8th to 27th November - - - - -	18	16 6		
				67	5 6
MARCH QUARTER, 1859.					
135	G. Charon, Collecting Census, 5th January - - - - -	35	0 0		
136	W. C. Wilson, Paper, November - - - - -	1	6 5		
137	J. Drake, Collecting Census, January - - - - -	50	0 0		
233	T. Buttress, extra Clerk for 19 days, at 10s. 6d., January - - - - -	9	19 6		
301	C. Vickers, Waikato, Waipa, 10th December, 20th January - - - - -	29	15 0		
302	E. Baker, Turanga, 21st to 31st December - - - - -	2	5 0		
303	O. R. Keele, Mahurangi, 1st February - - - - -	35	0 0		
304	Wm. Brown, Turanga, 19th January, 4th January - - - - -	10	4 0		
305	C. G. Goldsmith, Turanga, 17th January, 25th January - - - - -	5	8 0		
306	M. McCormach, Mahurangi, 2nd January, 20th January - - - - -	30	0 0		
307	C. Battersby, Thames, 1st January, 21st January - - - - -	27	0 0		
309	J. Preece, Sums paid at Coromandel, November, December - - - - -	13	0 0		
310	D. McNaish, Sub-enumerator, 10th December, 9th January - - - - -	22	2 0		
311	J. Brown, Allright, Newell, and Smith (<i>vide</i> particulars attached) - - - - -	64	16 0		
311A	J. R. Gard and others ditto ditto - - - - -	118	8 0		
466	W. Harsant, Sub-enumerator, Waingarua, 10th December, 18th January - - - - -	24	0 0		
467	T. Buttress, Salary, February - - - - -	12	12 0		
468	H. C. Balneavis, Salaries of Sub-enumerators (<i>vide</i> particulars attached), 4th December, 24th January - - - - -	123	8 0		
469	Ditto of J. Mitchell, 26th January, 5th March - - - - -	8	10 0		
470	T. Heale, W. Rowe, and B. Harding, Collecting Census, Great Barrier - - - - -	4	17 6		
				658	15 5
JUNE QUARTER, 1859.					
693	T. Buttress, Salary, March - - - - -	14	3 6		
694	W. C. Wilson, paper for printing - - - - -	0	11 0		
879	J. B. Bennett, Remuneration for extra labour - - - - -	50	0 0		
880	T. Buttress, Salary, April - - - - -	13	13 0		
881	W. C. Wilson, Printing Forms, 3rd January - - - - -	11	14 0		
1041	T. Buttress, Salary May - - - - -	13	13 0		
1042-4	H. R. Aubrey, paid Messrs. Ross, Keys, and Watson (<i>vide</i> particulars attached) 7 March, 13th May - - - - -	78	0 0		
				181	14 6
SEPTEMBER QUARTER, 1859.					
1208	T. Buttress, Salary, June - - - - -	13	13 0		
1445	W. C. Wilson, Printing, June - - - - -	0	16 0		
				14	9 0
SUB-TREASURER, RUSSELL (MARCH QUARTER, 1859')					
14-16	Census—Rice, 14th December, 6th January - - - - -	12	0 0		
12	E. W. Puckey do. (<i>vide</i> Statement attached.) - - - - -	12	0 0		
	E. Keilly do. - - - - -	4	16 0		
	C. R. Clendon do. - - - - -	16	12 10		
				45	8 10
SUB-TREASURER, NAPIER (MARCH QUARTER, 1859.)					
14-16	Census—Messrs. Simpson, Stutfield, and Slater - - - - -	95	8 0		
17	James Wood, Printing - - - - -	2	5 0		
				97	13 0
SUB-TREASURER, NAPIER (JUNE QUARTER, 1859.)					
82	Census—T. Murray, Freight, 29th November - - - - -	0	10 6		
	F. Slater, Making Census Abstract, 8th to 14th March - - - - -	3	10 0		
	E. F. Harris. do. do. - - - - -	3	10 0		
				7	1 6
SUB-TREASURER, WELLINGTON, (DECEMBER QUARTER, 1858.)					
343	Census—R. Lucas, 16th to 30th November - - - - -	15	0 0		
4	R. Lucas, 19th to 26th November - - - - -	1	17 6		
				16	17 6

E.—DETAILS OF CENSUS EXPENSES—*continued.*

MARCH QUARTER, 1859.

101	Census—R. Blade and others { <i>vide statement</i> } 1st December to 10th January	74	11	0	
	R. Lucas and others } attached } 1st January to 23th February	120	3	6	
	G. Watson, Printing Census Returns, 24th January - - - -		2	15	0
	D. S. Durie, Expenses, 1st December to 31st January - - - -		34	7	0
	J. Rees, Compilation of Census Returns, 19th January to 3rd February		10	0	0
	Samuel Cobham, Map for Census, December - - - -		1	1	0
	S. Cobham and others, Cleveland, 18th to 31st January - - - -		10	16	0
100	R. Lucas and others (<i>vide statement attached</i>). - - - -		67	9	0
					321 20

SUB-TREASURER, NELSON, (MARCH Qr. 1859.)

42	Esson and Fuller - - - - -	11	0	0	
43	W. Andrews - - - - -	10	0	0	
44	A. Stewart - - - - -	2	10	0	
45	W. Kent - - - - -	3	0	0	
46	G. Taylor - - - - -	3	10	0	
47	A. F. Carpendale and Cauldwell - - - - -	24	15	0	
48	S. O. Mason - - - - -	6	0	0	
49	L. Kulston - - - - -	9	0	0	
50	J. McArtney - - - - -	2	2	0	
51	R. Wallis - - - - -	15	0	0	
52	R. Read - - - - -	2	0	0	
53	W. B. Earle - - - - -	0	18	0	
54	J. McKaye expenses - - - - -	1	8	6	
55	A. D. Jackson compiling - - - - -	12	0	0	
56	G. E. Elliott printing (<i>vide statement attached</i>) - - - - -	4	8	0	
					107 11 6

JUNE QUARTER, 1859.

146-7	A. Ogg and T. Squire, Sub-enumerators - - - - -	11	0	0	
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SUB-TREASURER, CANTERBURY, (MARCH QUARTER, 1859.)

24-5	Sub-enumerators (<i>vide statement attached</i>) December and January - - - -	146	0	0	
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JUNE QUARTER, 1859.

58	E. T. Lee, Enumerator, December - - - - -	10	0	0	
59	C. F. Kingvell and T. Price, Sub-div. - - - - -	20	0	0	
61	T. J. Joynt, Compiling Census, 1858 - - - - -	50	0	0	
62	J. Willis, Printing Schedule, December - - - - -	6	0	0	
63	J. Hall, Postages, 12th May - - - - -	2	3	0	
					88 3 0

SUB-TREASURER, DUNEDIN, (MARCH QUARTER, 1859.)

26-32	Various enumerators (<i>vide statement attached</i>) - - - - -	90	12	0	
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JUNE QUARTER, 1859.

80-8	Sub-enumerators (<i>vide statement attached</i>) - - - - -	133	12	0	
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SUB-TREASURER, DUNEDIN, SEPTEMBER 1859.

146	J. F. H. W. Wohlers, Gratuity, June 21 - - - - -	10	0	0	
					234 4 0

SUB-TREASURER, NEW PLYMOUTH, JUNE QUARTER, 1859.

123-6	Newland and others (<i>vide statement attached</i>) - - - - -				20 2 0
	Total - - - - -				<u>£2,017 17 3.</u>

CHARLES KNIGHT,
Auditor.

E.—PARTICULARS OF THE FOREGOING DETAILS OF CENSUS EXPENSES—*continued.*

NELSON. (MARCH Qr., 1859.)

42	W. Esson and J. Fuller, for taking the Census in Waitohi, Queen Charlotte's Sound, and Port Underwood, as per agreement	- - - - -	11 0 0	
43	W. Andrews, for Districts of Moueka, Moutere, Rewaka and Sandy Bay	- - - - -	10 0 0	
44	A. Stewart, Suburban North	- - - - -	2 10 0	
45	W. Kent, Waimea West	- - - - -	3 0 0	
45	G. Taylor, from 1st to 6th December and 1st to 6th January, 10 days @ 7s.	- - - - -	3 10 0	
47	A. V. Carpendale, from 13th to 23rd Dec. & 28th Dec. to 11th Jan., 23 days @ 15s.	- - - - -	17 5 0	
	J. A. Caldwell, from 18th to 23rd Dec. and 25th to 30 Dec., 10 days @ 15s.	- - - - -	7 10 0	
48	C. L. Mason, District of Nelson, including Brock-street	- - - - -	6 0 0	
49	G. Rolston, Wairau and Waihopai Sub-Districts, as per agreement	- - - - -	9 0 0	
50	J. McArtney, Awatere and Flaxbourne Sub-Districts, 7 days @ 6s. per day	- - - - -	2 2 0	
51	R. Wallis, Waimea East and Suburban South	- - - - -	15 0 0	
52	R. Read, Boulder Bank, Wairau, as per agreement	- - - - -	2 0 0	
53	W. B. Erle, Awatere Sub-District, 3 days @ 6s.	- - - - -	0 18 0	
54	J. McKaye, Expenses	- - - - -	1 8 6	
55	A. D. Jackson, Compiling	- - - - -	12 0 0	
56	G. E. Elliott, Printing	- - - - -	4 8 0	
				107 11 6

CANTERBURY. (MARCH Qr., 1859.)

24	Belfield, East McKenzie's Pass	- - - - -	30 0 0	
	J. W. Stubbs, West McKenzie's Pass	- - - - -	18 0 0	
				48 0 0
	J. F. McCardell, from 20th Dec. to 1st Feb., Town of Christchurch Sub-District	- - - - -	7 10 0	
	J. Price, from 20th December to 1st February, Avon and Heathcote Sub-Districts	- - - - -	10 0 0	
	W. H. Revell, from 7th December to 4th February, Kaiapoi Country District	- - - - -	3 0 0	
	E. W. Seager, from 7th December to 4th February, Lyttelton	- - - - -	5 0 0	
	C. Warde, from 13th December to 16th January, Akaroa Sub-District	- - - - -	20 0 0	
	F. H. Revell, from 15th December to 16th January, Ashley Sub-District	- - - - -	20 0 0	
	F. T. Worsley, from 8th December to 15th January, Malvern Sub-District	- - - - -	25 0 0	
	L. Harper, from 6th Dec ember to 14th January, Ashburton Sub-District	- - - - -	25 0 0	
			115 10 0	
	Deduct McCardell £7 10s, and Price £10	- - - - -	17 10 0	
				98 0 0

OTAGO. (MARCH Qr., 1859.)

26	T. C. DeLacy, preparing Schedule for Western District, 30 days @ 12s.	- - - - -	18 0 0	
27	W. Hepburn, preparing Inland portion for North-East District, 24 days @ 22s.	- - - - -	26 8 0	
28	W. Fraser, collecting Census, Invercargill, 3 days @ 12s.	- - - - -	1 16 0	
29	C. Howard, collecting Census, Mocha Mocha Bluff and Toi Toies, 14 days @ 12s.	- - - - -	8 8 0	
30	J. Surman, collecting Census West of Oreti, 24 days @ 12s.	- - - - -	14 8 0	
31	E. Benson, collecting Census from all West of the Oreti to 2000 acre Blocks, 10 days @ 12s.	- - - - -	6 0 0	
32	T. Walsh, from the Mataura to boundary of N.E. & S.E. Districts, 26 days @ 12s.	- - - - -	15 12 0	
				90 12 0
	(JUNE Qr., 1859.)			
80	J.H. Gillies, District between the Tokomairiri River & the Waihata, 10 days @ 12s.	- - - - -	6 0 0	
81	C. Milne, District of Waihata, 6 days @ 12s.	- - - - -	3 12 0	
82	J. Nicholson, Eastern District of Dunedin, 19½ days @ 12s.	- - - - -	11 14 0	
83	J. Burnside, between the Clutha and Tokomairiri Rivers, including Bush Stations, 14 days @ 22s., including horse hire	- - - - -	15 8 0	
	Ditto, 6 days, (3 without food), @ 10s.	- - - - -	3 0 0	
84	W. McMichan, Toreri and Waipori, 39 days @ 14s.	- - - - -	27 6 0	
85	G. Matthews, Town of Dunedin, 15 days @ 12s.	- - - - -	9 0 0	
86	D. Hood, North-Eastern District, 24 days @ 22s.	- - - - -	26 8 0	
87	J. Green, South and West of Clutha River, 21 days @ £1	- - - - -	21 0 0	
88	H. Howard, Mataura Plains and Hoheonui Ranges, 17 days	- - - - -	10 4 0	
				133 12 0
	(SEPTEMBER Qr., 1859.)			
146	J. F. H. Wohlers, Rnapeke, Stewart's Island	- - - - -	10 0 0	
				10 0 0

TARANAKI. (JUNE Qr., 1859.)

123	J. Newland, Omata District, 13 days @ 12s.	- - - - -	7 16 0	
124	Ditto ditto ½ day @ 12s.	- - - - -	0 6 0	
125	T. J. Hinde, Grey and Bell District, 10 days @ 12s.	- - - - -	6 0 0	
126	B. C. Lawrence, Town of New Plymouth, 10 days @ 12s.	- - - - -	6 0 0	
				20 2 0

CHARLES KNIGHT,
Auditor.

G.—PARTICULARS OF GENERAL CONTINGENCIES FOR 1858-9.

			£	s.	d.	£	s.	d.
June, 1859	Insurance of Government House ... ..		..			120	0	0
	Sundries per Colonial Agent, London :—							
Sept., 1858	Packing Patent Specifications		3	18	0			
December	Do. do. do.		6	6	6			
Mar., 1859	Insurance, Freight, &c., on Stationery per "Excelsior"		26	5	11			
"	Charges on Commission for Lieutenant Governor		26	6	0			
"	Packing Patent Specifications		1	15	0			
June	Sundries	To 30th June	5	18	0			
September	Insurance on Books, per "Wm. Watson"		5	8	5			75 17 10
	Interest, Commission, &c.:—							
Jan., 1859	Interest on overdrawn account, Union Bank, Auckland		21	10	6			
"	Interest on money deposited in Sydney for Debentures		22	1	9			
"	Commission on payment of interest on Debentures in Sydney		12	19	9			
March	Do. do. do.		16	0	0			
"	Bank of England, Commission on do, on Loan of £500,000	Dec., 1858	30	0	0			
"	Union Bank, Interest on £4,500, from	Jan. 1 to Feb-5, 1859	16	7	4			
April	Bank of England, Commission for payment of Interest on £5,000 at 10 $\frac{1}{2}$ cent.		2	10	0			
"	Union Bank, Napier, Commission on Draft for £3,000 on Colonial Treasurer		30	0	0			
July	Commission on payment of Interest in Sydney... ..		8	0	0			
September	Bank of England, Commission on payment of £6,000		30	0	0			189 9 4
	Travelling Expenses:—							
Aug., 1858	Collector, Wellington, Passage Money and Expenses of Visit to Auckland		80	0	0			
December	Passages, &c., of Messrs. Stafford, Richmond, and Mould, per "White Swan,"		97	16	6			
Feb., 1859	Dr. Prendergast, Travelling Expenses to select a site for General Lunatic Asylum		80	0	0			
March	Wm. Fitzherbert, Wellington, Expenses of Inspection of Native Schools		14	10	0			
June	F. D. Fenton, Expenses on Circuit	Sept., 1858	28	2	6			300 9 0
	Office Rent, Fittings, &c.—							
Dec., 1858	Fitting 17 Window Blinds		6	7	6			
Feb., 1859	Rent Graham's Buildings	31st Jan., 1859	22	0	0			
"	Carpenters' work at Offices	"	32	10	11			
"	Erecting Chimneys do.	"	40	5	6			
"	Carpenter's work do.	"	17	6	5			
April	Office Fittings and Expenses	March	15	2	0			
"	Alterations in Government Offices	"	74	18	10			
May	Repairs and additions to Registrar General's Offices	"	91	17	0			
"	Office Table (Judges' Conference)	"	0	18	0			
June	Fittings, &c, Postmaster-General and Secretary Crown Lands Office	May	17	10	0			
"	Office Fittings, Stoves, &c.	May and June	30	18	9			
Sept.	Balance of Executive Contingencies (folio 79)..		69	9	7			419 4 6
	Sundries, Petty Expenses—							
Aug. 1858	Auckland	July	13	1	8			
September	Sundries £4 5s. 3d., Firewood £1 17	July and Aug.	6	2	3			
"	Do. Wellington		2	11	6			
October	Auckland, Rent of Offices £3, Sundries £6 15s. 9d.	Sept.	9	15	9			
November	Auckland, Petty Expenses 36s. 7d., December, Sundries £5 19s. 6d.	Nov.	7	16	1			
December	New Plymouth, Advertising and Newspapers..	31st Dec.	2	18	0			
"	Nelson, Subscriptions, &c., to "Examiner" ..	June, 1858	12	5	5			
"	Auckland, J. Downing allowed Fencing General Assembly Grounds		5	0	0			
"	Canterbury, Subscription to Papers and Petty Expenses		2	4	4			
Jan., 1859	Auckland, Sundries	31st Dec.	38	4	4			
"	Do. T. Baird, Umpire Pukekohe Clairas		10	0	0			
February	Do. Sundries 53s., Stove, &c. £12 11s. 6d.		15	4	6			
"	Do. do. 110s., Mch., Sundries 77s. 6d.		9	7	6			
March	Wellington, Account for Book Binding ..	Jan., 1859	3	15	0			
"	Nelson, Advertising	Dec., 1858	0	19	6			
"	Otago, Subscription to "Colonist"		1	0	0			
April	Auckland, do. and Papers 58s. 6d., Wheelbarrow, 32s.		4	10	6			
	Amount carried forward		144	16	4			£1,105 0 8

G.—PARTICULARS OF GENERAL CONTINGENCIES FOR 1858-9—continued.

		£ s. d.	£ s. d.
	Amount brought forward	144 16 4	1,105 0 8
	Sundries, Petty Expenses—(continued)		
June, 1859	Auckland, Freight on Specie and Parcels	May 10 0 0	
"	Napier, Subscription and Advertising	April 1 0 3	
July "	Auckland, Subscription to "New Zealander"	2 13 0	
"	Nelson, Iron Box for Sub-Treasury	June 3 4 6	
"	Do. Subscription to "Examiner"	31st March 5 1 0	
"	Canterbury, Advertising	Dec., 1858 0 5 0	
Sept.	Wellington, Subscription to "Independent"	June, 1859 6 0 0	
"	Nelson, Advertising	" 0 16 7	
"	Napier, Subscription to "Herald" for Governor	" 3 15 0	
"	Printing and Stationery, from folio 155	" 7 16 10	
"	Chatham Islands, Expenses, &c., from folio 165	10 7 6	
June "	Auckland, Firewood	May 3 2 0	
"	Wellington, Remuneration to Native Witnesses	March 15 0 0	
			213 18 0
			1,318 18 8
	Less—		
	Repayment of Charge for Commission by Union Bank, Napier		30 0 0
			£1,288 18 8

H.—BALANCES OF LOANS DUE BY NATIVES ON 1ST SEPTEMBER, 1860.

Date of Advances.	Name of Native.	Balances of Loans outstanding.	Date of Advances.	Name of Native.	Balances of Loans outstanding.
		£ s. d.			£ s. d.
Nov. 1853	Kepa	23 0 0		Brought forward	
Dec. "	Kaniwhaniwha	46 0 0	Aug. 1857	Wiremu Rewiti	5 0 0
"	Takerei	50 0 0	Sept. "	Paora, of Orakei	30 0 0
Sept. 1856	Do.	90 0 0	Oct. "	Fatene Poutana	140 0 0
Aug. 1858	Do.	10 0 0	Nov. "	Rawiri Tahitahi	45 0 0
Dec. 1853	Wiremu Nera	129 0 0	Dec. "	Ti Ori Ori	10 0 0
"	Wiremu Kingi	30 0 0	Feb. 1858	Tama Kawae	7 0 0
"	Waata Kukutai	140 0 0	July "	Paora te Puni	4 10 0
"	Ngatipaoa Chiefs	14 2 2	"	Tamati Ngapora	12 0 0
"	Tohi te Ururangi	7 0 0	Aug. "	Wi Toe Toe	30 0 0
Nov. 1855	Do.	48 0 0	Nov. "	Tamati Ngapora	3 10 0
April, 1854	Wakatatere, Opotiki	35 0 0	Dec. "	Nini Tararo	3 0 0
Jan. 1855	Raihi, Matamata	100 0 0	Jan. 1859	Ti Ori Ori	80 0 0
"	Hori Welhi welhi	60 0 0	April "	Tameriko	1 0 0
Mar. 1855	Hone Wctere	18 0 0	May "	Raharuhi-Rukupo	7 1 0
Mar. 1855	Paratene	50 0 0	April "	Pita	45 0 8
Feb. 1856	Taiapo Ngakai	34 4 0	Jan. 1860	Rawiri Motutara	10 0 0
April 1858	Do.	85 0 0	"	Te Kcene	5 0 0
"	Do.	31 1 8	"	Ihaka Takaanini	15 0 0
Sept. 1855	Wharepu Pukewhau	60 3 0	"	Hohipa Tarautata	5 0 0
July "	Hoera te Otaki	92 0 0	"	Hapimana	3 10 0
May 1856	Hori Katipa	40 0 0	"	Waka	6 0 0
July "	Reihana	30 3 0	"	Hanaura Taipari	25 0 0
Sept. 1856	Wiremu Maihi	141 13 4	"	Mohi	5 0 0
"	Porokoru	26 10 0	"	Hemara	20 0 0
"	Te Apa Kiwi	10 0 0	"	Petera	16 0 0
Nov. "	Honi Ropiha	10 0 0	"	Rauparaha	50 0 0
"	Hori Maka	150 0 0	"	Horopeta	10 0 0
"	Karaka te Taniwha	2 10 0	"	Hnora Tipa	4 0 0
"	Nepia Winiata Tohi	1 0 0	"	Nopera	18 0 0
Dec. "	Hapuka	10 0 0	"	Waikato Chiefs	6 0 0
"	Hoera of Ngatipaoa	20 0 0	"	Rawiri te Ua	60 0 0
"	Heta te Wherowhero	1 0 0	"	Tamati Waka	50 0 0
"	Tukihauene	25 0 0	"	Retimana	10 0 0
Jan. 1857	Hoane Papita	17 10 0	"	Advances for Kohanga farm	350 0 0
Feb. "	Ngatipaoa tribe	50 0 0	"	Advances to enable Natives to purchase land at Remuera	550 0 0
"	Ngatai	2 17 6			
Mar. "	Wiremu Maihi	0 4 0			
"	Industrial School at Rangiahia	40 0 0			
"	Noa te Wata	15 19 0		Deduct amount paid in excess by Hori te Waru	6 0 0
"	Pitina	5 0 0			
"	Matima	9 0 0			
May "	Do.	30 0 0		Special Loans not included in Loan Account.	
April "	Nini Waka	5 0 0		Takerei, Waitara, for purchase of schooner "Paraninihi"	416 10 0
June "	Hori te Waru, repaid £6 in excess of Loan			Ngatipaoa Chiefs, advance to be paid for in land	200 0 0
"	Hatea	40 0 0			
"	Pukewhau and Hone	17 10 0			
Aug. "	Hira te Hake	9 0 0			
"	Kepa	2 12 8			
	Carried forward	0 0 0			£616 10 8

I.—STEAM ACCOUNT.

I.—PAYMENTS TO INTERCOLONIAL ROYAL MAIL COMPANY (LIMITED).

1859.		£	s.	d.	£	s.	d.
January 29	Advance on account of Subsidy	-	-	-	2,000	0	0
March 29	" " " "	-	-	-	2,000	0	0
April 29	" " " "	-	-	-	1,000	0	0
" "	On account of Subsidy payable by Imperial Government	-	-	-	7,000	0	0
June 1	Advance on account	-	-	-	1,000	0	0
July 7	" " " "	-	-	-	1,000	0	0
August	On account of Subsidy payable by Imperial Government	-	-	-	333	6	8
Sept. 20	" " " " the Colony	-	-	-	1,666	13	4
					£16,000 0 0		
Imperial Government					9,333 6 8		
Colonial Do.					6,666 13 4		
					£16,000 0 0		

The above payments were made under the original Contract with the Company.
 Since the 8th July, 1859, an additional sum of £6,000 per annum has been paid for the service between Auckland and Sydney.

Since the 8th November, 1859, a further payment at the rate of £3,000 per annum is made to the Company in consideration of the "White Swan" running between Auckland, Napier, and Wellington.

CHARLES KNIGHT,
Auditor.

I.—LOAN OF £25,000 TO INTERCOLONIAL ROYAL MAIL COMPANY.

1859.		Amounts paid. Principal deferred.					
		£	s.	d.	£	s.	d.
1st Aug.	No payments.—Three Instalments due	-	-	-	9,000	0	0
20th Sept.	Paid by Company	2,500	0	0	6,500	0	0
1st Nov.	No payments	-	-	-	9,500	0	0
28th Nov.	Paid by Company	500	0	0	9,000	0	0
1860.							
Feb. 1	No payments	-	-	-	12,000	0	0
March 6	Paid by Company	3,750	0	0	8,250	0	0
May 1	No payments	-	-	-	11,250	0	0
May 10	Paid by Company	3,750	0	0	7,500	0	0

CHARLES KNIGHT,
Auditor.

MEMORANDUM OF AGREEMENT BETWEEN THE COLONIAL TREASURER AND MR. COLEMAN.

Mr. Coleman this day met the Colonial Treasurer, and adverting to the fact that the Colonial Government had, up to the 31st July, 1859, recovered £2,500 on account of the principal of the Company's debt of £25,000, and had deferred recovery of £6,500—applied for a reduction of the next instalment of Principal due (say) 31st October next, from £3,000 to £2,000, thus increasing the deferred Principal to the sum of £7,000.

The Colonial Treasurer assented to this proposal on condition,—

1. That the quarterly Instalments payable to the Colonial Government in reduction of the debt during the year 1860 should be augmented from £3,300 to £3,250, so that at the end of 1860 the deferred Principal might be reduced to £6,000.
 2. That the Interest on each Instalment of the Debt, as payable under the Admiralty Contract, should be paid on the day originally fixed by the Admiralty Contract, e.g. the 4th Instalment of £3,000 falling due under the Admiralty Contract on say the 31st October next, Interest on that sum computed from May 28, 1858, should be paid on that day.
 3. That a running account of the Interest on the deferred Principal should be kept, and that such Interest be paid and kept down from Quarter to Quarter, so as to prevent accumulation of Interest on the deferred Principal.
- Mr. Coleman agreeing to these conditions, the matter was so arranged.

(Signed)

EDWD. COLEMAN.

"

C. W. RICHMOND.

Auckland, September 28th, 1859.

MEMORANDUM FOR THE POSTMASTER-GENERAL.

The overdue Instalments of the Intercolonial Royal Mail Company's Debt at present amount to £7,000.—(See Memos. of Arrangement between the Colonial Treasurer and Mr. Coleman, dated 28th September last, T. 59, 483.) Mr. Coleman, by his letter to the Postmaster-General, dated 21st ult., proposes, as I understand, that the Colonial Government shall defer claiming repayment of a further sum of £2,000, being part of the 4th Instalment of £3,000 due under the Admiralty Contract, but Mr. Coleman does not indicate at what time he proposes that the Colonial Government should recover this sum of £2,000. I think Mr. Coleman's proposal may be acceded to on the condition expressed by the Postmaster-General; and also on condition—

1. That the Company shall augment the Quarterly Instalment payable to the Colonial Government in reduction of the Debt during the year 1860, from £3,250 (at which amount the Instalments are fixed by the above-cited Memo. of 28th September last to £3,750,) so that at the end of the year 1860 the amount of the overdue Instalments may be reduced to £6,000.
2. That the Interest on each Instalment of the Debt as payable under the Admiralty Contract shall be paid on the day originally fixed by the Admiralty Contract for payment of each Instalment.
3. That a running account shall be kept of the Interest on the deferred Instalments and that such Interest shall be paid and kept down from Quarter to Quarter, so as to prevent accumulation of interest on the overdue Instalments.

Mr. Coleman should also be reminded that the consideration for the pecuniary accommodation which has been extended to the Company is the establishment and maintenance of the Intercolonial Line between Sydney and Auckland direct, and that, should that line be abandoned by the Company, the Government will be entitled to require immediate repayment of the overdue Instalments.

C. W. RICHMOND.

November 4th, 1859.

K.—MEMORANDUM BY AUDITOR-GENERAL.

Colonial Treasury, at Auckland.

The duties of Customs and the collections of the Postmaster are paid into the Union Bank of Australia, to the credit of the Colonial Treasury Account; the former weekly, and the latter monthly. All other Revenues are paid into the Colonial Treasury, and lodged by the Cashier in the Union Bank to the credit of the same account daily, if the amount exceeds £5.

Payment for claims not exceeding £2,000 are made by cheques drawn by the Assistant Treasurer on the Union Bank of Australia. The funds necessary for the purpose are from time to time transferred to the credit of the Assistant Treasurer's Account at the Union Bank, by cheques, signed by the Colonial Treasurer and countersigned by the Governor, for £2,000, or occasionally for £3,000, if the immediate demands are heavy.

Claims exceeding £2,000 are paid by cheques on the Colonial Treasurer's Account.

The balance of the Assistant Treasurer is not allowed to exceed £5,000.

The Bank Pass Books for both accounts are in the keeping of the Cashier of the Treasury, whose duty it is to reconcile the balances with the Treasury Cash Book, every Saturday.

The cheques on the Assistant Treasurer's Account are prepared for signature by the Cashier, who thus maintains a constant supervision over the Assistant Treasurer's Account with the Bank.

The Colonial Treasurer's monthly accounts are made up by the Cashier, and the balances are supported by the certificates of the Accountant of the Union Bank.

It will thus be seen that, although the Assistant Treasurer is entrusted with the expenditure of the public money, under the above restrictions, the means of ascertaining the correctness of the operation on the Bank Account are in the hands of the Cashier, who enters the same into the Treasury Cash Book.

The Assistant Treasurer and Cashier are under bond to the Crown; the former in the sum of £2,000, and the latter £1,000.

SUB-TREASURIES.

Where there is a Branch of the Union Bank of Australia, the public moneys are paid into the Bank, to the credit of the Sub-treasurer, in which case the Sub-treasurers make their payments by cheques. The balance of the Sub-treasurer's Account is the same in amount as the credit at the Union Bank, less the amount of outstanding cheques. The public balance is verified by the Account Current of the Bank, which is forwarded in support of the Sub-treasurer's quarterly accounts.

Where there is no Branch of the Union Bank, a survey is held periodically on the Sub-treasurer's Chest; and the Report of the Surveyors attached to the Sub-treasurer's Account.

NATIVE SECRETARY'S DEPARTMENT.

When loans are issued to Natives, the authorised sum is paid at the Colonial Treasury to the Native Secretary, who furnishes periodical statements of his receipts and disbursements for the information of the Colonial Treasurer. The amount outstanding as Loans to Natives is not allowed to exceed £3825.

NATIVE LAND PURCHASE DEPARTMENT.

The Commissioners are imprested with the funds necessary for each purchase of lands from the Natives on an approved requisition; and are relieved in the public accounts of the sums so advanced on their forwarding to the Auditor satisfactory evidence of their having duly appropriated the money. If difficulties arise in completing the negotiations for the purchase of the lands, the advance is returned into the Treasury. Generally the moneys are issued for each specific purchase; but there is no rule on this subject.

CHARLES KNIGHT,
Auditor.

13th September, 1860.

APPENDIX TO THE REPORT.

CERTIFICATE AND MEMORANDUM OF THE AUDITOR OF PUBLIC ACCOUNTS, JULY 28TH 1860.

I certify that I have examined the statements of the Colonial Treasurer for the Financial Years 1857-8 and 1858-9, and find them correct as Accounts and Balance Sheets of transactions for the period comprised therein, and that the Expenditure shewn therein has been properly classified and the part thereof which has been incurred without authority of law is separately shewn; with the exceptions stated in the accompanying queries.*

CHARLES KNIGHT,
Auditor of Public Accounts.

July 28th, 1860.

* The Auditor's queries, having been incorporated in the Report of the Committee, are not printed with the rest of the papers.

MEMORANDUM OF THE AUDITOR ON THE STATEMENTS OF THE COLONIAL TREASURER FOR THE YEARS 1857-8 AND 1858-9.

The Auditor thinks it desirable to offer the following remarks on the Audit of the Public Accounts.

The books of the Assistant Treasurer and those of the Auditor are kept independently, and are made up from the accounts of the several Treasurers, Collectors of Customs, Postmasters, and Receivers of Land Revenue. The comparison of these books, where the statements of Receipt and Expenditure differ from the Audit Accounts, forms the check on the Treasurer's statements. The queries have been forwarded with the statements. Those raised on the accounts of the Cashier of the Treasury, the Sub-Treasurers, the Collectors, and Postmasters, have not been forwarded, as the examination of these is regarded as a separate branch of the Audit, and embraces points which would scarcely come under the consideration of the Audit Committee;—such as the correctness of the computations; whether the regulations of the service are conformed to; whether there is a Ministerial authority for each expense; whether the public moneys in charge of Sub-Accountants are duly accounted for, &c.

The examination of the statements for the year 1857-8 was necessarily a laborious one. It virtually included all the statements of the previous years, for the Auditor had to satisfy himself that the balances brought forward under the new construction of the Accounts were correct. The Auditor had also to contend with the difficulty that the Act of Appropriation for the year 1857-8 was not passed until two months after the year had expired. In the absence of an Act of Appropriation, the expenditure had been classified in the Audit books according to the Estimates of the previous year. It will also be observed that the Audit Act was not passed until the 21st July, 1858; and that the Audit books had not been entered with reference to the new duties which had devolved on the Auditor of certifying the correctness of the Treasurer's statements; but in a form which experience had shewn to be most convenient for the Audit of the Accounts of the numerous Accountants of the Treasury. The Treasury, in making up the Annual statements, is of course at liberty to make any change in the arrangement of the Expenditure which may be found necessary and proper, and may transfer items from one Department to another. Unless the books of the Audit and Treasury are kept as nearly as possible alike, the Auditor would have great difficulty in following the transfers. This agreement, for the reasons above stated, could not well be effected for the year 1857-8. The Auditor, therefore, having satisfied himself that the Treasurer's statements were correct in every important particular, took the books of the Treasury for the final examination.

For the year 1858-9 the examination was based entirely on the books of the Audit Office.

The classification of the Public Expenditure adopted in the statements is that of the Estimates of the year as finally adopted by the House of Representatives; but for determining the savings or excess, the votes as set forth in the Act of Appropriation are taken.

The warrants for the Governor's signature are prepared in the Audit Office. The Auditor takes care that the service is properly classified in the warrant, and that what is in excess of the Act of Appropriation is shewn under the separate head of "Supplementary" for which a vote of the House of Representatives will be required. The Auditor's objections, if any, are endorsed either on the vouchers or on the warrant. The warrant is then laid before the Governor by the Colonial Treasurer.

These regulations are advantageous. They enable the Auditor to raise objections previous to payment, and secure an immediate examination of the vouchers. They also require that the Auditor should be early informed of the Financial arrangements of the Government.

At the same time there is a positive understanding that the Auditor has no power to control the expenditure. He can state his objections, but cannot prevent payment. The authority of the respective Minister is the order for the Auditor to place the expense in warrant for the Governor's signature.

The functions of the Audit are in fact separated from those of control and issue. The Governor alone controls the Expenditure. By the Constitution Act the Governor is the conservator of the public moneys coming into the Colonial Treasury; and none can be issued except under His Excel-

lency's warrant. This is the check imposed by the Imperial Legislature against the unauthorised issue of public moneys. No conventional arrangement between the Governor and the Ministry can relieve His Excellency of the charge which the Constitution Act imposes on the Representative of the Crown. The general principle of this control under a responsible Government is the entire separation of the guardianship of the Public Purse from the function of payment.

It will be seen in the Colonial Treasurer's statements that the expenditure in excess of the votes for the year 1857-8 is £1,165 13s. 1d., and for the year 1858-9, £9,008 12s. 6d., to which is to be added the issue of £5,000 in part payment of the claim made by the authorities in England on account of the Postal Service between Great Britain and Australia.

In reference to the irregular expenditure, the Auditor would observe that the ordinary expenditure of the Government is principally incurred under the authorisation of the Ministry. The expenditure in excess of the Grants of the General Assembly should, therefore, clearly be chargeable on the Minister from whose Department the order for incurring the expense is issued. Yet the Governor would seem to take the full responsibility of such expenditure when he issues his warrant for payment.

With a view to remove this anomaly, the Auditor recommends the accompanying regulations for adoption. Until, however, the gross revenues are paid into the hands of a Receiver-General, and there is a complete separation of the offices of Receiver and Paymaster, it does not appear practicable to adopt a complete measure. In the meantime the regulations proposed would provide against the Governor's incurring an undue liability, as His Excellency's warrant would not be issued except for legally authorised expenditure. Some such provisions are necessary, unless the Legislature is prepared to abandon the principle which in Great Britain the Commons have guarded with the greatest jealousy, the public monies shall not be issued on the Crown's warrant, except in pursuance of law.

In respect of supplies for the public service the Auditor finds that the materials, &c., for Barrack repairs are obtained in an irregular manner. By the regulations of the Lords of the Treasury for conducting the duties of the Commissariat Department, it is provided that all supplies whether for the Ordnance or other Military Departments, should be obtained, if possible, by public tender. This rule has not been followed since the cost of repairs of Barracks was made a charge on the Revenues of the Colony. Instead of these supplies being submitted to public competition, they have been furnished almost exclusively by three parties selected by the Commanding Engineer. It is unnecessary and would be invidious to call attention to all the objections which may be urged against this irregular mode of procuring supplies. Every Government which has fallen into it, has been obliged sooner or later to abandon it, as a system prejudicial to the public interests, and offensive from the patronage it gives to a single Officer of the Government. It is sufficient to notice that it is unjust to those Merchants and tradesmen who are excluded from participating in the advantages to be obtained from the Government Expenditure; and as regards the public purse, it deprives the Auditor of the usual means of determining whether supplies are obtained on the most reasonable terms.

The issues of public money to Mr. Commissioner McLean for Land Purchases from the Natives, have been treated by the Colonial Treasurer as final payments, without waiting for Mr. McLean to produce the vouchers and explanations necessary to pass his transactions into the Governor's warrant. This course has been considered the least objectionable that could be adopted. The purchases for which the Governor's warrant had not been obtained on the 30th of September, 1859, were about £36,000.

The defalcation of Mr. H. C. Blackmore has been transferred to the Loan account as a charge thereon. His name, therefore, no longer appears in the Deposit Accounts as a Debtor to the Treasury. The Auditor has not questioned the propriety of making this transfer, as it in no way relieves Mr. Blackmore of his obligations to the Crown.

There is an awkwardness in the mode in which the statements are prepared, which calls for notice. The Accounts should be those of the Colony of New Zealand as finally made up by the Colonial Treasurer: the accounts as rendered are those of the Colonial Treasurer;—a distinction and a difference of some importance as will be seen on reference to the Accounts. For instance in the General Account Current, the Revenues of the Colony instead of being brought to the credit of the Revenue Account are shewn as liabilities; and on the other hand, the appropriations are exhibited as credits. That is to say the Colonial Treasurer debits himself with all receipts, and claims credit for all expenditure. The awkwardness of this arrangement is seen when any one of the accounts are stated separately for the purpose of detail. For instance, in Statement No. 5, of 1857-8, the Treasurer found it necessary to reverse the Debtor and Creditor sides of the Account, although the items continue to stand on the same side of the Account as in the General Account Current, while in Statement No. 12, of 1858-9, the Debtor and Creditor are not reversed, but the items are. These discrepancies would be avoided by making the accounts those of the Colony; the effect of which would be that all receipts would be brought to credit (or to the charge side of the Account) and all issues to the Debtor (or discharge side of the Account).

CHARLES KNIGHT,
Auditor.

30th July, 1860.

MEMORANDUM ON THE CONTROL AND ISSUE OF PUBLIC MONIES.

After the Estimates are adopted and the Act of Appropriation passed, the Governor will issue an authority for the distribution of the total sum amongst the several Ministers.

No expense on account of the Government is to be paid at the Colonial Treasury, until it has been approved by one of the Ministers, and until an order has been made by one of them for the payment of it.

Every order of payment issued by a Minister must have reference to a sum voted in the Estimates; and every order must come within the limits prescribed by the Appropriation Act.

Every order for payment of money that is given by any of the Ministers is to be accompanied with vouchers to shew that the payment is for the purpose of discharging a Government debt regularly proved to be due.

Every order for payment together with the vouchers is to be first sent to the Auditor, who will compare it with the Estimates. If the vouchers are found correct and the expense regular, the Auditor will initial the order: if not, he will state his objections on the order.

The Accounts of the Cashier of the Treasury and of the Sub-Accountants will be placed in the Governor's warrant by the Auditor of Public Accounts, who will *exclude* all expenditure in excess of the Votes.

CHARLES KNIGHT,
Auditor.

30th July, 1860.

ESTIMATES

OF THE

SUPPLEMENTARY EXPENDITURE

OF THE

GOVERNMENT OF NEW ZEALAND,

ON ACCOUNT OF THE FINANCIAL YEARS

1858-9 AND 1859-60.

SUPPLEMENTARY ESTIMATES OF EXPENDITURE ON
ACCOUNT OF THE YEAR ENDED THE 30TH JUNE,
1859.

Class 2.—LEGISLATIVE.

	£	s.	d.	£	s.	d.
General Expenses, Printing, &c., to 30th June, 1859	-			1,030	8	8

Class 3.—JUDICIAL.

Expenses of Puisne Judges attending Conference at Auckland	224	17	0			
Public Offices, Wellington	-	90	0	0		
Total	-			314	17	0

Class 5.—POSTAL.

Conveyance of Mails by Sea—Inter-Colonial Royal Mail Steam Company, and Steamer "White Swan," in excess of provision	-	-	-	4,336	2	7
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Class 6.—MILITIA.

Stores supplied by Assistant Military Storekeeper	-			121	18	9
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Class 7.—MISCELLANEOUS.

Preparing Bills for the General Assembly, 1858	-	-	-	138	5	4
Government House, Auckland, Repairs, &c., in excess of provision	-	-	-	117	5	0
Ditto ditto Wellington do.	-	-	-	17	3	1
Postages, in excess of provision	-	-	-	168	7	8
Sir C. Clifford, Fees and Expenses on the honor of Knighthood being conferred on him	-	-	-	181	16	10
Census, in excess of provision	-	-	-	1,017	17	3
Ditto, additional	-	-	-	371	9	0
Travelling Expenses of His Excellency the Governor to and from Southern Provinces	-	-	-	287	16	6
Ditto ditto on board H.M.S. "Iris" to and from Bay of Islands	-	-	-	72	17	0
				2,372	17	8
Total for 1858-9	-			£8,176	4	8

SUPPLEMENTARY ESTIMATES OF EXPENDITURE ON
ACCOUNT OF THE YEAR ENDED THE 30TH JUNE,
1860.

Class 1.—EXECUTIVE.

Deputy Governor, C. E. Gold, from 30th November, 1859, to 16th January, 1860	-	-	77 9 5	
Deputy Governor, T. R. Mould, from 29th February to 31st March, 1860	-	-	51 14 5	
			129 3 10	

REGISTRAR GENERAL'S DEPARTMENT.

One Clerk, additional salary at £25 per annum, from 1st January, 1860	-	-	12 10 0	
Two Clerks, ditto ditto at £160 per annum, from 1st January, 1860	-	-	80 0 0	
			92 10 0	
Total	-	-	£221 13 10	

Class 3.—JUDICIAL.

B.—Local.

SUPREME COURT.

Wellington—Rent	-	-	45 0 0	
Canterbury—One Clerk	-	-	100 0 0	
Otago—Ditto, 1st December to 30th June, 1860	-	-	84 0 0	
			229 0 0	

RESIDENT MAGISTRATE'S COURTS.

<i>Auckland—</i>				
Extra Clerical Assistance	-	-	72 10 0	
Assistant Bailiff	-	-	104 10 3	
			177 0 3	

<i>Wanganui—</i>				
Resident Magistrate, additional Salary	-	-	50 0 0	
Ditto, Forage Allowance	-	-	54 15 0	
Bailiff	-	-	53 6 8	
Travelling Expenses and Horse-hire for Interpreter	-	-	25 0 0	
			183 1 8	

<i>Wellington—</i>				
Clerk, additional	-	-	25 0 0	
Forage for Interpreter	-	-	12 10 0	
Extra Assistance for Bailiff	-	-	80 0 0	
Contingencies, Mr. Baker's removal	-	-	60 0 0	
Rent	-	-	40 0 0	
			217 10 0	

<i>Napier—</i>				
Bailiff	-	-	36 10 0	
Contingencies	-	-	40 0 0	
			76 10 0	

DISTRICT COURTS.

<i>Wellington, Wanganui, and Hawke's Bay—</i>				
Judge	-	-	500 0 0	
Clerk, Wellington	-	-	200 0 0	
Rent ditto	-	-	45 0 0	
Contingencies ditto	-	-	10 0 0	
Bailiff	-	-	58 15 0	
Clerk, Wanganui	-	-	50 0 0	
Contingencies ditto	-	-	5 0 0	
Clerk, Hawke's Bay	-	-	50 0 0	
Contingencies	-	-	5 0 0	
			928 15 0	

<i>Collingwood—</i>				
Allowance for Travelling Expenses for Resident Magistrate	-	-	25 0 0	

<i>Nelson—</i>			
Resident Magistrate and District Judge	-	-	100 0 0
Bailiff	-	-	150 0 0
			<u>250 0 0</u>
<i>Wairau—</i>			
Clerk	-	-	40 0 0
<i>Christchurch, Lyttelton, &c., Resident Magistrate's Courts—</i>			
Extra Clerical Assistance, Lyttelton	-	-	75 0 0
Office Rent Christchurch	-	-	30 0 0
Bailiff	-	-	150 0 0
			<u>255 0 0</u>
<i>Dunedin—</i>			
Bailiff	-	-	150 0 0
Contingencies	-	-	150 0 0
			<u>300 0 0</u>
Coroners	-	-	100 0 0
			<u>100 0 0</u>
			<u>£2,776 16 11</u>
		Total	

Class 4.—CUSTOMS.

B.—Local.

<i>Auckland—</i>			
Chief Clerk, additional salary	-	-	25 0 0
Extra Clerks	-	-	230 0 0
Extra Landing Waiter	-	-	132 0 0
Ditto, additional Salary	-	-	10 0 0
Locker and Assistant Locker	-	-	20 0 0
Guager, Salary	-	-	113 9 3
Assistant Messenger	-	-	32 14 2
Contingencies	-	-	100 0 0
			<u>663 3 5</u>
<i>Hokianga—</i>			
Sub-Collector	-	-	50 0 0
Travelling Expenses	-	-	20 0 0
			<u>70 0 0</u>
<i>Mongonui—</i>			
Sub-Collector	-	-	25 0 0
<i>Wanganui—</i>			
Collector, additional Salary	-	-	100 0 0
Office Rent	-	-	15 0 0
Boatman	-	-	91 5 0
Extra ditto	-	-	10 0 0
			<u>216 5 0</u>
<i>Wellington—</i>			
First Landing Waiter	-	-	25 0 0
Clerk and Warehousekeeper	-	-	20 0 0
			<u>45 0 0</u>
<i>Napier—</i>			
Assistant Clerk and Landing Waiter	-	-	130 0 0
Contingencies	-	-	30 0 0
			<u>160 0 0</u>
<i>Lyttelton—</i>			
Assistant Locker	-	-	55 0 0
Clerk	-	-	72 0 0
Extra Allowances	-	-	110 0 0
Tidewaiters	-	-	140 0 0
			<u>377 0 0</u>
<i>Dunedin—</i>			
Three Extra Clerks	-	-	300 0 0
<i>Invercargill—</i>			
Coastwaiter, Bluff Harbour	-	-	100 0 0
Clerk	-	-	50 0 0
			<u>150 0 0</u>
			<u>2,006 8 5</u>
Deducting probable Balance of Appropriation 1859-60	-	-	606 8 5
			<u>£1,400 0 0</u>
		Total	

Class 5.—POSTAL.

<i>A.—General.</i>			
Conveyance of Mails by Land	-	-	400 0 0
“ “ by Sea	-	-	11,600 0 0
“ “ Sydney and England	-	-	10,000 0 0
			<u>22,000 0 0</u>
<i>B.—Local.</i>			
<i>Nelson—</i>			
Subsidy to “Tasmanian Maid,” 9 months	-	-	750 0 0
<i>Hawke’s Bay, Napier—</i>			
Clerk	-	-	30 0 0
Local Postmasters	-	-	90 0 0
Conveyance of Mails	-	-	570 0 0
Contingencies	-	-	80 0 0
			<u>770 0 0</u>
Total	-	-	<u><u>£23,520 0 0</u></u>

Class 7.—MISCELLANEOUS.

Mr. Sewell’s Expenses in England	-	-	375 0 0
Postages	-	-	220 0 0
Printing and Stationery	-	-	500 0 0
Electoral	-	-	60 0 0
			<u>1,695 0 0</u>
Total for the Year 1859-60	-	-	<u><u>£29,613 10 9</u></u>

RECAPITULATION.

Financial Year, 1858-9	-	-	8,176 4 8
“ “ 1859-60	-	-	29,613 10 9
			<u>37,789 15 5</u>
		Totals	<u><u>£37,789 15 5</u></u>

ESTIMATES

OF THE

WAYS AND MEANS,

AND OF THE

PROBABLE EXPENDITURE

OF THE

GOVERNMENT OF NEW ZEALAND,

FOR THE YEAR

1860-1.

ESTIMATE OF THE PROBABLE REVENUES,
OF NEW ZEALAND

FOR THE YEAR ENDING 30TH JUNE, 1861.

ORDINARY REVENUE.

	£	s.	d.	£	s.	d.
Customs Revenue	193,000	0	0			
Post Office Receipts	11,000	0	0			
Judicial Fees and Fines	12,300	0	0			
Land Claims Court, Fees and Payments	500	0	0			
Fees on Registration of Births, Deaths, and Marriages	800	0	0			
Fees on Issue of Crown Grants	1,500	0	0			
Miscellaneous	500	0	0			
TOTAL ORDINARY REVENUE				£219,600	0	0

TERRITORIAL REVENUE.

Receipts from Sale of Crown Lands	220,000	0	0			
Depasturing Licenses, and Assessment on Stock	20,000	0	0			
Rents, Timber Licenses, and Incidental Receipts	1,200	0	0			
Receipts under "Gold Fields Act, 1858"	1,500	0	0			
TOTAL TERRITORIAL REVENUE				£242,700	0	0
TOTAL REVENUES				£462,300	0	0

ESTIMATE OF THE PROBABLE EXPENDITURE
OF THE GOVERNMENT OF NEW ZEALAND.
FOR THE YEAR ENDING 30TH JUNE, 1861.

CIVIL LIST.

	£	s.	d.	£	s.	d.
Governor	3,500	0	0			
Private Secretary	300	0	0			
				3,800	0	0
Chief Justice	1,400	0	0			
Two Puisne Judges	2,000	0	0			
				3,400	0	0
Colonial Secretary	800	0	0			
Under Secretary	400	0	0			
Attorney-General	800	0	0			
Assistant Law Officer	400	0	0			
Colonial Treasurer	800	0	0			
Assistant Treasurer	400	0	0			
Minister for Native Affairs	800	0	0			
Native Secretary	400	0	0			
				4,800	0	0
Native Purposes				7,000	0	0
				11,800	0	0
Total Civil List				£19,000	0	0

APPROPRIATIONS.

Class I.

A—General.

GOVERNOR'S ESTABLISHMENT.

	£	s.	d.	£	s.	d.
Deputy Governor at £600 per annum	200	0	0			
Clerk of Executive Council (also Private Secretary)	50	0	0			
Aide-de-Camp	200	0	0			
Assistant Private Secretary	250	0	0			
Forage Allowance	164	5	0			
Messenger	100	0	0			
Contingencies	90	0	0			
	<hr/>			1,054	5	0

COLONIAL SECRETARY'S DEPARTMENT.

Chief Clerk	350	0	0			
Clerk	220	0	0			
Clerk	182	10	0			
Extra Clerk	80	0	0			
Clerk	200	0	0			
Extra Clerical Assistance	50	0	0			
Messenger and Housekeeper	100	0	0			
Contingencies	100	0	0			
	<hr/>			1,282	10	0

ATTORNEY-GENERAL'S DEPARTMENT.

Clerk	200	0	0			
Extra Clerical Assistance	100	0	0			
Messenger	90	0	0			
Contingencies	50	0	0			
	<hr/>			440	0	0

COLONIAL TREASURER'S DEPARTMENT.

Clerk and Cashier	235	0	0			
Clerk	182	10	0			
Extra Clerical Assistance	100	0	0			
Contingencies	50	0	0			
	<hr/>			567	10	0

NATIVE MINISTER'S DEPARTMENT.

Clerk and Interpreter	200	0	0			
Assistant Native Secretary and Clerks	500	0	0			
Messenger	80	0	0	780	0	0

Total Class I. £4,124 5 0

Class II.

A—General.

LEGISLATIVE COUNCIL.

Speaker	300	0	0			
Clerk	150	0	0			
Messenger	50	0	0			
	<hr/>			500	0	0

HOUSE OF REPRESENTATIVES.

Speaker, (inclusive of Travelling Allowance)	400	0	0			
Chairman of Committees	200	0	0			
Clerk	350	0	0			
Clerk Assistant	200	0	0			

ESTIMATES OF THE WAYS AND MEANS

	£	s.	d.	£	s.	d.
Sergeant-at-Arms	200	0	0			
Messengers	100	0	0			
	<hr/>			1,450	0	0
GENERAL EXPENSES—						
Passages of Members of both Houses	600	0	0			
Clerk of the Assembly and Librarian (also Clerk of the House of Representatives)	50	0	0			
Expenses of Members of both Houses (calculated for a session of 90 days)	2,700	0	0			
Housekeeper and Messenger			Nil.			
Library	100	0	0			
Extra Clerical Assistance	300	0	0			
Printing, Stationery, and Contingencies	2,000	0	0			
	<hr/>			5,750	0	0
				<hr/>		
				Total Legislative		
				£7,760 0 0		
				<hr/>		
AUDITOR'S DEPARTMENT.						
Chief Clerk	235	0	0			
Clerk	182	10	0			
Clerical Assistance	160	0	0			
Contingencies	10	0	0			
	<hr/>					
				Total Audit		
				£587 10 0		
				<hr/>		
ELECTORAL OFFICERS.						
<i>B.—Local.</i>						
<i>Auckland—</i>						
Registration and Returning Officer	100	0	0			
Revising Officer	100	0	0			
<i>Bay of Islands—</i>						
Registration and Returning Officer	25	0	0			
<i>Wangarei—</i>						
Registration and Returning Officer	25	0	0			
<i>Southern Division and Pensioner Settlements—</i>						
Registration and Returning Officer	75	0	0			
	<hr/>			325	0	0
<i>New Plymouth, Omata, and Bell Districts—</i>						
Registration and Returning Officer	50	0	0			
Revising Officer	25	0	0			
	<hr/>			75	0	0
<i>Wellington—</i>						
Registration and Returning Officer	100	0	0			
Revising Officer	75	0	0			
<i>Wanganui—</i>						
Registration and Returning Officer	25	0	0			
<i>Wairarapa—</i>						
Registration and Returning Officer	25	0	0			
	<hr/>			225	0	0
<i>Napier—</i>						
Registration and Returning Officer	50	0	0			
Revising Officer	25	0	0			
	<hr/>			75	0	0
<i>Nelson—</i>						
Registration and Returning Officer	75	0	0			
Revising Officer	50	0	0			
<i>Motueka—</i>						
Registration and Returning Officer	75	0	0			
	<hr/>			200	0	0
<i>Wairau (Marlborough)—</i>						
Registration and Returning Officer	25	0	0			
Revising Officer	25	0	0			
	<hr/>			50	0	0
<i>Christchurch—</i>						
Registration and Returning Officer	50	0	0			
Revising Officer	100	0	0			
<i>Lyttelton—</i>						
Registration and Returning Officer	50	0	0			
<i>Akaroa—</i>						
Registration and Returning Officer	25	0	0			

AND PROBABLE EXPENDITURE FOR YEAR, 1860-1. 7

	£	s.	d.	£	s.	d.
<i>Cheviot</i> —						
Registration and Returning Officer	25	0	0			
	<hr/>			250	0	0
<i>Dunedin</i> —						
Registration and Returning Officer	50	0	0			
Revising Officer	100	0	0			
<i>Invercargill</i> —						
Registration and Returning Officer	25	0	0			
	<hr/>			175	0	0
				1,375	0	0
Expenses of Elections	1,500	0	0			
Printing and Contingencies	500	0	0			
	<hr/>			2,000	0	0
Total Electoral				£3,375	0	0
Total Class II.				£11,662	10	0

Class III.

A.—General.

SUPREME COURT.								
Travelling Expenses of Judges on Circuit			300	0	0			
			<hr/>			300	0	0

B.—Local.

SUPREME COURT.								
<i>Auckland</i> —								
Registrar			400	0	0			
Sheriff (without Fees)			150	0	0			
Allowance for clerical assistance			75	0	0			
Clerk to Registrar			150	0	0			
Crier			100	0	0			
Contingencies			50	0	0			
			<hr/>			925	0	0
<i>New Plymouth</i> —								
Registrar			50	0	0			
Sheriff (Fees)								
Contingencies			20	0	0			
			<hr/>			70	0	0
<i>Wellington</i> —								
Registrar			400	0	0			
Sheriff (Fees)								
Clerk to Registrar			150	0	0			
Crier and Messenger			100	0	0			
Mr. Spier's Claim			50	0	0			
Rent of Court from Hospital Trustees			45	0	0			
Contingencies			100	0	0			
			<hr/>			845	0	0
<i>Nelson</i> —								
Registrar			100	0	0			
Sheriff (Fees)								
Contingencies			50	0	0			
			<hr/>			150	0	0
<i>Canterbury</i> —								
Registrar			200	0	0			
Sheriff								
Clerk			150	0	0			
Contingencies			100	0	0			
			<hr/>			450	0	0
<i>Dunedin</i> —								
Registrar			100	0	0			
Sheriff			100	0	0			
Clerk			150	0	0			
Contingencies			25	0	0			
			<hr/>			375	0	0
Total Supreme Court				£3,115	0	0		

ESTIMATES OF THE WAYS AND MEANS

			£	s.	d.	£	s.	d.		
DISTRICT COURTS.										
<i>Auckland—</i>										
Judge	100	0	0			
Clerk	100	0	0			
Bailiff	120	0	0			
						<hr/>	320	0	0	
<i>New Plymouth—</i>										
Judge	125	0	0			
Clerk	50	0	0			
						<hr/>	175	0	0	
<i>Wellington—</i>										
Judge	200	0	0			
Clerk	200	0	0			
Bailiff	75	0	0			
Rent of Court from Hospital Trustees	45	0	0			
						<hr/>	520	0	0	
<i>Wanganui—</i>										
Judge, including travelling expenses	100	0	0			
Clerk	50	0	0			
Bailiff	40	0	0			
						<hr/>	190	0	0	
<i>Napier—</i>										
Judge, including travelling expenses	100	0	0			
Clerk	75	0	0			
Bailiff	36	10	0			
						<hr/>	211	10	0	
<i>Nelson—</i>										
Judge	300	0	0			
Clerk	100	0	0			
Bailiff	75	0	0			
						<hr/>	475	0	0	
<i>Dunedin—</i>										
Judge	200	0	0			
Clerk	100	0	0			
Clerk	50	0	0			
Bailiff	75	0	0			
Contingencies	100	0	0			
						<hr/>	525	0	0	
Total District Courts							<hr/>	£2,416	10	0

RESIDENT MAGISTRATES' COURTS.									
<i>Auckland—</i>									
Resident Magistrate	.	.	.	.	500	0	0	
Chief Clerk	.	.	.	.	100	0	0	
Second Clerk	.	.	.	.	250	0	0	
Third Clerk	.	.	.	.	200	0	0	
Interpreter	.	.	.	.	25	0	0	
Bailiff	.	.	.	.	150	0	0	
Extra Clerical Assistance	.	.	.	.	125	0	0	
Fittings for New Court House	.	.	.	.	50	0	0	
Contingencies	.	.	.	.	60	0	0	
						<hr/>	1,460	0	0
<i>Onehunga—</i>									
Resident Magistrate	.	.	.	.	75	0	0	
Clerk	.	.	.	.	75	0	0	
Contingencies	.	.	.	.	20	0	0	
						<hr/>	170	0	0
<i>Howick—</i>									
Resident Magistrate	.	.	.	.	75	0	0	
Clerk	.	.	.	.	75	0	0	
Rent of Court House	.	.	.	.	10	0	0	
Contingencies	.	.	.	.	10	0	0	
						<hr/>	170	0	0
<i>Papakura—</i>									
Resident Magistrate	.	.	.	.	75	0	0	
Clerk	.	.	.	.	75	0	0	
Contingencies	.	.	.	.	20	0	0	
						<hr/>	170	0	0

AND PROBABLE EXPENDITURE FOR YEAR 1860-1. 9

	£	s.	d.	£	s.	d.
<i>Waiuku—</i>						
Resident Magistrate	75	0	0			
Clerk	75	0	0			
Rent of Office	10	0	0			
Interpreter	10	0	0			
Contingencies	10	0	0			
	<hr/>			180	0	0
<i>Wangarei—</i>						
Resident Magistrate	150	0	0			
Clerk	50	0	0			
Hire of Court and other expenses incident to holding an additional Court	20	0	0			
Contingencies	20	0	0			
	<hr/>			240	0	0
<i>Russell—</i>						
Resident Magistrate	250	0	0			
Interpreter	10	0	0			
Contingencies	20	0	0			
	<hr/>			280	0	0
<i>Mongonui—</i>						
Resident Magistrate	175	0	0			
Clerk	150	0	0			
Interpreter	100	0	0			
Contingencies	25	0	0			
	<hr/>			450	0	0
<i>Raglan—</i>						
Resident Magistrate	200	0	0			
Rent of Office	12	0	0			
Interpreter	10	0	0			
Contingencies	10	0	0			
	<hr/>			232	0	0
<i>New Plymouth—</i>						
Resident Magistrate	250	0	0			
Clerk	100	0	0			
Contingencies	25	0	0			
	<hr/>			375	0	0
<i>Wanganui—</i>						
Resident Magistrate	200	0	0			
Clerk and Interpreter	150	0	0			
Bailiff	40	0	0			
Forage (at 3s. per diem)	54	15	0			
Travelling and Horse-hire of Interpreter	25	0	0			
Rent of Office	30	0	0			
Contingencies	20	0	0			
	<hr/>			519	15	0
<i>Wellington—</i>						
Resident Magistrate	400	0	0			
Forage for one horse	54	15	0			
Clerk	200	0	0			
Clerk and Interpreter	150	0	0			
Allowance for Horse-hire	25	0	0			
Extra Clerical Assistance	100	0	0			
Bailiff	75	0	0			
Rent of Court and Offices	40	0	0			
Ditto at the Hutt	20	0	0			
Arrears at ditto	30	0	0			
Contingencies	30	0	0			
	<hr/>			1,124	15	0
<i>Napier—</i>						
Resident Magistrate	200	0	0			
Clerk	150	0	0			
Contingencies	25	0	0			
	<hr/>			375	0	0
<i>Collingwood—</i>						
Resident Magistrate	200	0	0			
Clerk	50	0	0			
Contingencies	30	0	0			
	<hr/>			280	0	0

ESTIMATES OF THE WAYS AND MEANS

	£	s.	d.	£	s.	d.
<i>Nelson—</i>						
Resident Magistrate	300	0	0			
Clerk	100	0	0			
Extra Clerical Assistane	75	0	0			
Bailiff	75	0	0			
Clerk at Richmond	30	0	0			
Contingencies	100	0	0			
				680	0	0
<i>Wairau—</i>						
Resident Magistrate	200	0	0			
Clerk	150	0	0			
Contingencies	25	0	0			
				350	0	0
<i>Christchurch and Kaiapoi—</i>						
Resident Magistrate	400	0	0			
Forage for one horse	54	15	0			
Clerk at Christchurch	150	0	0			
Extra Clerical Assistance	75	0	0			
Bailiff at Christchurch	150	0	0			
Clerk at Kaiapoi	75	0	0			
Interpreter to the above Courts	50	0	0			
Rent of Office at Christchurch	82	0	0			
Printing and Advertising for Resident Magistrate's Court	100	0	0			
Fittings for Office	25	0	0			
Contingencies	100	0	0			
				1,261	15	0
<i>Lyttelton—</i>						
Resident Magistrate	300	0	0			
Clerk	150	0	0			
Contingencies	50	0	0			
				500	0	0
<i>Akaroa—</i>						
Resident Magistrate	200	0	0			
Contingencies	25	0	0			
				225	0	0
<i>Timaru—</i>						
Resident Magistrate	150	0	0			
Contingencies	20	0	0			
				170	0	0
<i>Dunedin—</i>						
Resident Magistrate	200	0	0			
Clerk to the Bench	100	0	0			
Clerk	50	0	0			
Bailiff	75	0	0			
Rent of Mechanics' Institute as a Court House (past period)	50	0	0			
Contingencies	50	0	0			
				525	0	0
<i>Invercargill and Riverton—</i>						
Resident Magistrate	250	0	0			
Contingencies	20	0	0			
				270	0	0
Total Resident Magistrates' Courts				£10,008	5	0
Criminal Prosecutions	300	0	0			
PETTY SESSIONS' COURTS.						
Expenses of Courts	300	0	0			
CORONERS, ETC.						
Fees and Expenses on Inquests	300	0	0			
Fees to Medical witnesses under "Lunatic Ordinance Amendment Act, 1858"	200	0	0			
				1,100	0	0
Total Class III.				£16,639	15	0

AND PROBABLE EXPENDITURE FOR YEAR 1860-1. 11

	£	s.	d.	£	s.	d.
<i>Class IV.</i>						
REGISTRAR OF LAND AND DEEDS DEPARTMENT.						
<i>A.—General.</i>						
Registrar-General of Land	350	0	0			
Clerk	100	0	0			
Contingencies	100	0	0			
				550	0	0
REGISTRAR-GENERAL'S DEPARTMENT.						
Registrar General	400	0	0			
Clerk	200	0	0			
Clerk	160	0	0			
Contingencies	10	0	0			
				770	0	0
<i>B.—Local.</i>						
District Registrars of Births, Deaths, and Marriages (paid by fees of office),				600	0	0
Total Class IV.				£1,920	0	0
<i>Class V.</i>						
<i>A.—General—</i>						
Commissioner of Customs						
Clerk	150	0	0			
Contingencies	25	0	0			
				175	0	0
<i>Chatham Islands—</i>						
Collector	300	0	0			
Three Preventive Officers	150	0	0			
Contingencies	5	0	0			
				455	0	0
<i>B.—Local—</i>						
<i>Auckland—</i>						
Collector and Registrar of Shipping	500	0	0			
Chief Clerk and Warehouse Keeper	250	0	0			
Second Clerk	175	0	0			
Third Clerk	150	0	0			
Two Extra Clerks, each at £109 10s.	219	0	0			
Landing Surveyor, and First Landing Waiter	300	0	0			
Second Landing Waiter	175	0	0			
Landing Waiter at Onehunga	175	0	0			
Two Extra Landing Waiters at £132 and £109 10s.	241	10	0			
First Locker	160	0	0			
Second Locker	120	0	0			
Guager	120	0	0			
First Tidewaiter	110	0	0			
Second „	109	10	0			
Third „	109	10	0			
Messenger	91	5	0			
Assistant Messenger	78	0	0			
Weigher and Queen's Warehousekeeper	100	7	6			
Two Weighers at 5s. each per diem	182	10	0			
Boarding Officer and Searcher	125	0	0			
Coxswain	100	7	6			
Three Boatmen, 5s. each per diem	273	15	0			
Compensation to Sub-Collector, Kawhia, for loss, and cost of his removal to Raglan and Onehunga	50	0	0			
Contingencies	200	0	0			
				4,115	15	0
<i>Russell—</i>						
Sub-Collector	250	0	0			
Clerk	150	0	0			
Two Boatmen	182	0	0			
Contingencies	25	0	0			
				607	0	0
<i>Mongonui—</i>						
Sub-Collector	175	0	0			
Clerical Assistance	80	0	0			
One Boatman	35	0	0			
Contingencies	20	0	0			
				310	0	0

	£	s.	d.	£	s.	d.
<i>Hokianga—</i>						
Sub-Collector	50	0	0			
Contingencies and travelling expenses	20	0	0			
	<hr/>			70	0	0
<i>Wangarei and Kaipara—</i>						
Sub-Collector	100	0	0			
Clerk	50	0	0			
One Boatman and one Policeman	182	10	0			
Contingencies and travelling expenses	50	0	0			
	<hr/>			382	10	0
<i>Raglan—</i>						
Sub-Collector	50	0	0			
Boatman and Contingencies	100	0	0			
	<hr/>			150	0	0
<i>New Plymouth—</i>						
Collector	250	0	0			
Landing Waiter and Warehousekeeper	150	0	0			
Additional allowance to Officers 10 per cent. each, temporary	45	0	0			
Oceasional assistance	100	0	0			
Office Rent	20	0	0			
Contingencies	100	0	0			
	<hr/>			665	0	0
<i>Wanganui—</i>						
Collector	250	0	0			
Clerk	70	0	0			
Boatman, including Tidewaiter, Messenger, &c.	91	5	0			
Rent of Office	45	0	0			
Contingencies	30	0	0			
	<hr/>			486	5	0
<i>Wellington—</i>						
Collector and Registrar of Shipping	500	0	0			
Collector's Clerk and Accountant	250	0	0			
Second Clerk	160	0	0			
Landing Surveyor and First Landing Waiter	275	0	0			
Second Landing Waiter	150	0	0			
Assistant ditto	140	0	0			
Weigher and Guager	110	0	0			
Coxswain	100	7	6			
Boatman	82	2	6			
Warehousekeeper and First Clerk	200	0	0			
First Locker	140	0	0			
Second Locker	110	0	0			
Third Ditto	110	0	0			
Tidewaiters	220	0	0			
Extra Clerical Assistance	120	0	0			
Rent of Office	150	0	0			
Contingencies	60	0	0			
	<hr/>			2,877	10	0
<i>Napier—</i>						
Collector	250	0	0			
Clerk	120	0	0			
Landing Waiter and Assistant Clerk	150	0	0			
Contingencies	45	0	0			
Tidewaiters	40	0	0			
	<hr/>			605	0	0
<i>Collingwood—</i>						
Sub-Collector	200	0	0			
Ditto Extra Allowance Temporary	20	0	0			
Coastwaiter	100	0	0			
Ditto Extra Allowance Temporary	10	0	0			
Contingencies	20	0	0			
	<hr/>			350	0	0
<i>Nelson—</i>						
Collector	400	0	0			
Landing Waiter	200	0	0			
Second Ditto and First Boarding Officer	130	0	0			
Clerk and Warehousekeeper	200	0	0			
Second Clerk	130	0	0			
Locker	130	0	0			

AND PROBABLE EXPENDITUE FOR YEAR 1860-1. 13

	£	s.	d.	£	s.	d.
Tidewaiters	100	0	0			
Boatmen (also Weighers and Warehousemen)	232	17	6			
Contingencies	100	0	0			
	<hr/>			1,622	17	6
<i>Wairau—</i>						
Sub-Collector	100	0	0			
Clerk	80	0	0			
Coastwaiter	120	0	0			
Contingencies	25	0	0			
	<hr/>			325	0	0
<i>Lyttelton—</i>						
Collector and Registrar of Shipping	400	0	0			
First Landing Waiter	250	0	0			
First Clerk and Warehousekeeper	200	0	0			
Second Landing Waiter	175	0	0			
Second Clerk	160	0	0			
Nine months salary to Locker at Christchurch Quay	120	0	0			
First Locker	150	0	0			
Second Locker	140	0	0			
Third Clerk, on probation	140	0	0			
Boarding Officer, Weigher, and Guager	135	0	0			
Lodging allowance to Officers	178	0	0			
Extra Clerical assistance	50	0	0			
Tidewaiters	400	0	0			
Rent of Custom House	90	0	0			
Boatmen	200	15	0			
Contingencies	185	7	0			
	<hr/>			2,974	2	0
<i>Akaroa—</i>						
Sub-Collector	200	0	0			
Contingencies	120	0	0			
	<hr/>			320	0	0
<i>Dunedin—</i>						
Collector and Registrar of Shipping	400	0	0			
Landing Surveyor and First Landing Waiter	250	0	0			
Third Landing Waiter and Locker	130	0	0			
First Clerk	150	0	0			
Second Clerk	120	0	0			
Second Landing Waiter at Port Chalmers	175	0	0			
Tide Surveyor	100	0	0			
Tidewaiters	100	0	0			
Six months salary of a Locker ,	65	0	0			
Six do. do. from 1st January, 1861, of a Coast- waiter at Oamaru	60	0	0			
Messenger	20	0	0			
Boatmen	250	0	0			
For Purchase of Boat	60	0	0			
Contingencies	100	0	0			
	<hr/>			1,980	0	0
<i>Invercargill—</i>						
Sub-Collector	200	0	0			
Clerk	50	0	0			
Coastwaiter at Bluff Harbour	100	0	0			
Coastwaiter at Jacob's River	100	0	0			
Boathire and Contingencies	50	0	0			
	<hr/>			500	0	0
<i>Riverton—</i>						
Sub-Collector	100	0	0			
Clerk	100	0	0			
Boathire and Contingencies	50	0	0			
	<hr/>			250	0	0
Total Class V.				£19,220	19	6

	£	s.	d.	£	s.	d.
<i>Class VI.</i>						
<i>A.—General.</i>						
Clerk to Postmaster-General	182	10	0			
Clerk for sorting English Mails	200	0	0			
Conveyance of Mails by Land	3,304	0	0			
Ditto ditto by Sea	15,000	0	0			
Colonial Proportion of Subsidy to Main Line	5,000	0	0			
				23,686	10	0
<i>B.—Local.</i>						
<i>Auckland—</i>						
Postmaster, Auckland	300	0	0			
Clerk	250	0	0			
Clerk	190	0	0			
Clerk	180	0	0			
Supernumerary Clerks	180	0	0			
Letter Carriers	200	0	0			
Messenger	90	0	0			
Postmasters in Country Districts and at Out-Ports, and Conveyance of Mails between Post Offices within the Province of Auckland	1,225	0	0			
Gratuities to Masters of Vessels, and Contingencies, including Cartage of Mails, Boat-hire, Payments to Ferry- men, Rations to Mail-Carriers, Advertising Lists of Letters, Stationery and Printed Forms, Candles, Fuel, &c.	300	0	0			
				2,915	0	0
<i>New Plymouth—</i>						
Postmaster	150	0	0			
Postmasters in Country Districts	20	0	0			
Contingencies, including Office Rent	110	0	0			
				280	0	0
<i>Hawkes' Bay—</i>						
Postmaster, Napier	180	0	0			
Clerical Assistance	50	0	0			
Postmasters in Country Districts, and at Out-Ports, and Conveyance of Mails between Post Offices within the Province of Hawkes' Bay	650	0	0			
Building Post Office at Napier	250	0	0			
Contingencies, including Printing and Stationery, &c.	110	0	0			
				1,240	0	0
<i>Wellington—</i>						
Postmaster, Wellington	350	0	0			
Clerk	200	0	0			
Clerk	160	0	0			
Messenger	120	0	0			
Clerk, Wanganui	60	0	0			
Postmasters in Country Districts, and at Out-Ports, and Conveyance of Mails between Post Offices within the Province of Wellington	490	0	0			
Gratuities to Masters of Vessels, and Contingencies, including Office Rent, &c.	300	0	0			
				1,680	0	0
<i>Nelson and Marlborough—</i>						
Postmaster, Nelson	275	0	0			
Clerk	100	0	0			
Messenger	100	0	0			
Clerk, Blenheim	40	0	0			
Postmasters in Country Districts and at Out-Ports; and Conveyance of Mails between Post Offices within the Provinces of Nelson and Marlborough	505	0	0			
Gratuities to Masters of Vessels, and Contingencies, including Office Rent	250	0	0			
Cartage of Mails to and from Nelson Haven	112	0	0			
				1,382	0	0
<i>Canterbury—</i>						
Postmaster, Lyttelton	275	0	0			
Clerk, "	150	0	0			
Increased Post Office accommodation, Lyttelton	100	0	0			
Postmaster, Christchurch	250	0	0			

AND PROBABLE EXPENDITURE FOR YEAR 1860-1. 15

	£	s.	d.	£	s.	d.
Clerk	140	0	0			
Postmasters in Country Districts, and at Out-Ports, and Conveyance of Mails between Post Offices within the Province of Canterbury	870	0	0			
Gratuities to Masters of Vessels, and Contingencies, including Rent of Christchurch Office, Boatmen, &c.	230	0	0			
				<u>2,015</u>	0	0

Otago—

Postmaster, Dunedin	225	0	0			
Clerk	80	0	0			
Messenger	100	0	0			
Postmasters in Country Districts and at Out-Ports, and conveyance of Mails between Post Offices within the Province of Otago	800	0	0			
Gratuities to Masters of Vessels, and Contingencies, including Office rent Dunedin, Conveyance of Port Chalmers Mails, &c.	210	0	0			
				<u>1,415</u>	0	0

Total Class VI. £34,613 10 0

Class VII.

MILITIA AND VOLUNTEERS.

Deputy Adjutant General	219	0	0			
Forage	54	15	0			
Clerk	182	10	0			
Staff Sergeant Major and Clerk	109	10	0			
„ Corporal	54	15	0			
„ Bugler	45	12	6			
Contingencies	40	0	0			
					<u>706</u>	2 6
8 Adjutants	1,168	0	0			
Forage Allowances	438	0	0			
8 Surgeons	320	0	0			
8 Staff Sergeants	584	0	0			
8 „ Corporals	438	0	0			
8 „ Buglers	365	0	0			
Repairs of Arms	200	0	0			
Ammunition	1,000	0	0			
Targets and Repairs, and Cartage of do.	50	0	0			
Freight of Stores	200	0	0			
Printing and Advertising	100	0	0			
Office Rent	250	0	0			
Contingencies	500	0	0			
					<u>5,613</u>	0 0

Total Class VII. £6,319 2 6

Class VIII.

Salaries of Native Chiefs (to be designated by the Governor in Council)	1,000	0	0			
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Total Class VIII. £1,000 0 0

Class IX.

A.—General.

Inspector of Public Works and Contingencies	300	0	0			
Clerical Assistance, Travelling Expenses and Contingencies	55	12	0			
					<u>355</u>	12 0
Government House and Domain, Auckland, Insurance	120	0	0			
„ Wages, Repairs, and Contingencies	580	0	0			
Government House and Domain, Wellington, Wages, Repairs, and Contingencies	400	0	0			
					<u>1,100</u>	0 0

16 ESTIMATE OF WAYS AND MEANS, &c. FOR 1860-1.

	£	s.	d.	£	s.	d.
Colonial Agent	600	0	0			
Pensions—A. Brown	36	10	0			
E. Powell	18	5	0			
Eight per cent. Debentures issued at Wellington	294	0	0			
Postages in Public Service	650	0	0			
Office Rent	650	0	0			
Printing and Stationery	2,000	0	0			
Gratuity to Dr. Hooker	200	0	0			
Widow of late Acting Chief Justice Stephen	500	0	0			
“Buffalo” Seamen	300	0	0			
Prizes for best Rifle Shots	300	0	0			
General Contingencies and unforeseen Expenses	1,000	0	0			
						6,548 15 0

B.—Local.

New Buildings and Works—

Auckland—Contribution to cost of forming Roadway near the Custom House Reserve	100	0	0			
Mongonui New Custom House	162	0	0			
Nelson do.	400	0	0			
Lyttelton, preparing site for do. and additions to present offices	500	0	0			
Dunedin New Custom House and Post Office	500	0	0			
Riverton New Custom House	200	0	0			
						1,862 0 0

Total Class IX. £9,866 7 0

RECAPITULATION.

	£	s.	d.
Class I.	4,124	5	0
II.	11,662	10	0
III.	16,639	15	0
IV.	1,920	0	0
V.	19,220	19	6
VI.	34,613	10	0
VII.	6,319	2	6
VIII.	1,000	0	0
IX.	9,866	7	0
Grand Total	£105,366	9	0

ESTIMATES OF EXPENDITURE

FOR THE

LAND PURCHASE DEPARTMENT

FOR THE

YEAR 1860-61.

LAND PURCHASE DEPARTMENT.

ESTIMATE OF THE PROBABLE SUMS REQUIRED FOR LAND PURCHASING OPERATIONS IN THE NORTHERN ISLAND (INCLUDING SURVEYS) DURING THE YEAR 1860-61.

PROVINCE OF AUCKLAND—	£	s.	d.	£	s.	d.
Bay of Islands	4,000	0	0			
Whangarei and Kaipara	6,870	0	0			
Thames and Piako	3,500	0	0			
Coromandel	2,000	0	0			
				16,370	0	0
PROVINCE OF WELLINGTON				10,000	0	0
PROVINCE OF HAWKE'S BAY				8,000	0	0
Total ...				£34,370	0	0

ESTIMATES FOR THE YEAR 1860-61.

<i>General Charges,—</i>	£	s.	d.
Chief Commissioner	400	0	0
Accountant and Clerk	200	0	0
First Clerk	200	0	0
Interpreter	250	0	0
Extra Interpreter	100	0	0
Clerk and Messenger	91	5	0
<i>District Commissioners,—</i>			
Bay of Islands	350	0	0
Whangarei and Kaipara	350	0	0
Thames	300	0	0
New Plymouth	250	0	0
Napier	300	0	0
Wellington... ..	300	0	0
Agent at Coromandel	100	0	0
<i>Surveyors,—</i>			
Surveyor (attached to Department at Auckland)	300	0	0
Assistant Surveyor (Kaipara District)	250	0	0
Surveyor at Wellington	300	0	0
Total ...	£4,041	5	0