

R E P O R T

OF THE

A U D I T C O M M I T T E E

OF

1 8 6 1 .

CERTIFICATE OF QUIETUS.

I CERTIFY that the Colonial Treasurer's Statement of Accounts for the financial year ended 30th June, 1860, as submitted to and examined by the Audit Committee appointed in accordance with the provisions of the Audit Act, 1858, is correct; reserving the items referred to in the Report and Appendices of the Audit Committee.

CHARLES KNIGHT,
Auditor of Public Accounts,
6th September, 1861.

D. MONRO,
Speaker,
6th September, 1861.

EXTRACTS FROM THE JOURNALS OF THE HOUSE OF REPRESENTATIVES.

Thursday, the 5th day of September, 1861.

Resolved,—

“That Mr. Speaker do direct the Auditor of Public Accounts to furnish a Certificate of the correctness of the Colonial Treasurer's Statement of Accounts for the financial year ended June 30th, 1860, reserving the items referred to in the Report and Appendices of the Audit Committee.”

Friday, the 6th day of September, 1861.

Resolved,—

“That Mr. Speaker be authorised to countersign the Certificate of Quietus to the Colonial Treasurer.”

True Extracts.

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

REPORT OF THE AUDIT COMMITTEE

ON THE FINANCE ACCOUNTS OF THE COLONY.

THE first step taken by the Audit Committee appointed for this year was to peruse the report of their predecessors. They expected to find there a guide to direct their own investigations; and they also recognised the importance of endeavouring to constitute the enquiries of these Audit Committees into a *continuing work*: in other words, to secure a result from past labours, by ascertaining whether the recommendations of the previous Report had been protermitted, or been carried out into actual practice.

It was obvious, on the perusal of the Report in question, that the enquiry of the preceding Audit Committee, referring as it did to the accounts of two years' standing, necessarily involved it in the examination of a voluminous mass of minute details, from the intricacies of which, nothing but the patient and accurate investigation which distinguishes that Report, could have elicited any definite result. The present Committee, however, whose examination is only supposed to embrace a period of twelve months, were thereby in a measure relieved from such pressure, and recollecting that the accounts submitted to them had already been subjected to the minute scrutiny of the Auditor of Public Accounts, they deemed it to be their duty, not so much to audit the accounts (in the strict and detailed sense of the term) as to test whether they had been properly audited and set forth. Whilst, therefore, as will be seen on reference to Appendix Number I., they have not failed to examine carefully a number of details and vouchers, the Committee have further found leisure to review the construction and general character of the accounts submitted to them, *as a whole*.

In common with the previous Audit Committee, this Committee also "found the accounts on first inspection rather obscure;" and although they are ready to admit, in the words of the former Report, that a "further investigation removed much of the apparent complexity," yet they are at the same time bound to remark that the construction and arrangement of the accounts is so complicated, that the publication of them can afford but little information to the ordinary public, and that the accounts themselves can scarcely be comprehended by any but professional accountants: this Committee entirely concur in the opinion expressed by the former Committee, viz., "that every endeavour should be made to present the accounts of the Colony in a shape perfectly intelligible to the public."

The Committee has bestowed a good deal of pains in endeavouring to trace the causes of this complication. A main defect consists apparently in what may be termed the interlacing of accounts and overlapping of periods. For instance, the accounts ostensibly submitted to examination are the accounts for the financial year 1859-60 (commencing 1st July, 1859, and ending 30th June, 1860); and yet there is partially submitted for examination an additional three months, ending 30th September, 1860; whilst there is, on the other hand, a quarterly period, commencing on 1st July, 1859, and ending 30th September, 1859, which, although apparently submitted, is yet practically withdrawn from their audit, inasmuch as that particular quarter has actually been reported on already by their predecessors. Three months' accounts of each year are thus allowed to fall in some measure between two stools. The Committee are of opinion that the preferable course would be to leave undivided to each successive Committee the responsibility of auditing distinct financial periods.

The statements of the Receipts and Expenditure of the Ordinary Revenue for the financial year ended 30th June, 1860 (pp. 4 and 5 of the published accounts) were pointed out by the Auditor of Public Accounts as the accounts to be audited. Now these statements themselves are definite, contain no overlapping financial periods, and are sufficiently clear and intelligible; but in testing and comparing these statements with the "General Account Current of Transactions from 1st October, 1859, to 31st October, 1860," (pp. 2 and 3), and also with "the Balance Sheet of the General Government of New Zealand on the 30th September, 1860" (pp. 26 and 27), it is obvious that the several accounts interlace, that they do not refer to the same periods, and are not therefore in all particulars mutually supporting statements, as, it is submitted, they should be.

The Committee lay great stress on this point; and the Audit Act of 1858, in the 8th clause, lays down very explicit directions to the same effect, viz., "that the receipts and disbursements of different financial periods shall be distinctly separated from each other," (a direction attended to in pp. 4 and 5, but not in other of the published accounts); and they regard this as an axiom, viz., that unless accounts are absolutely and peremptorily arrested within given periods, no effectual audit can take place. The Committee have accordingly attempted to introduce improvements in these particulars, and so to arrange the published statements, as to constitute them mutually supporting, and render them more intelligible to the general public. A comparison of the finance accounts, (as presented this Session to the House of Representatives,) with Appendix (No. II.,) will shew the result of their labours in this particular. The Committee are aware that the statements, as thus rearranged, are susceptible of further improvement; but they entertain the belief that they have indicated the direction of improvement, and they very respectfully invite the attention of the Colonial Treasurer to the subject.

If it be insisted however that the accounts presented to the Committee for examination, are not to be limited to the 30th June, 1860; but, are to be taken to extend to three months beyond, viz., to the 30th September, 1860, it is still obvious, that under this the most favorable aspect of the case, the researches of the Audit Committee are restricted to accounts nearly twelve months old, and are therefore far in arrear of the financial transactions of the Colony existing at the date of Audit; thus appertaining rather to the history of the past, than affecting the actual condition of the present. It cannot

be denied, that such an arrangement deprives the examination and report of these Committees of much of their interest and utility. The accounts in fact are stale ; and although favorable to the indulgence of a taste for research, are not so well calculated to elicit the precise and effective information required by practical men of business. The Committee have given this question their attentive consideration ; and, although they recognise the existence of certain difficulties in the way, yet they explicitly state their own opinion to be, that the accounts presented to the Audit Committee each year could and should be brought up to at least within three months of the commencement of each Session ; at any rate, the information they have specially sought for on the subject, justifies them in stating, that there would be no practical difficulty whatever in presenting to the Audit Committee of each year the accounts of the Colony prepared up to within six months of the commencement of the Session in which such Committee might be appointed. The adoption of either proposal would, it is submitted, be a decided improvement. For the financial information ascertained by the Audit Committee would thus constitute news, and afford an approximation to the actual condition of the finances at the date of bringing up the Report. Whereas under the present system, it is quite possible that the financial position of the Colony (so far as disclosed in the accounts presented to the Committee and reported on by them) may be entirely satisfactory ; and yet at the very date of such satisfactory report, the actual condition of the Colony may be *de facto* considerably embarrassed. Another advantage incident to such an arrangement (and not an inconsiderable one) would be the means of check which would thereby be placed in the hands of the House upon the financial statements of the Treasurer. These periodical statements, as hitherto made, imply a peculiar faith, which the English mind (sceptical in money matters) does not willingly concede. If known to be made subject to an independent surveillance in *pari materia*, these financial statements would have a weight with the country they now neither possess nor are entitled to. As to whether, if the suggestion now made should be adopted, it would become necessary to introduce a slight amendment into the Audit Act of 1858, the Committee only venture upon an opinion with diffidence. But it has occurred to them that, in such a case, the 8th Section of the Act would require some attention so as to extend the meaning of the term "financial period."

Confining themselves then within the limits of the financial period referred to them, and without any desire to enter upon debateable ground, the Committee are bound to take notice of the irregularities that were committed with regard to the control of the public money during that period. The practice they understand to have been simply this, viz : the Colonial Treasurer causes to be paid over from time to time to the Account of the Assistant Treasurer at the Bank, sums of money so as not to exceed in the whole at any one time the amount of £5,000; out of funds thus provided, the Assistant-Treasurer is authorized to make payments upon the order of either of the Ministers: provided no single payment exceeds the amount of £2,000. The Assistant Treasurer and Cashier (who checks the Bank pass-book) give bond, the former in £2,000, the latter in £1,000. Subject to this security, and to the above limitation of amount, the Assistant Treasurer disburses the "*petty cash*" as it may be termed. All sums above £2,000 are paid by the Colonial Treasurer himself. The vouchers for sums so disbursed by the Treasurer and Assistant Treasurer respectively, are from time to time collected together, and, subject to the previous queries of the Auditor of Public Accounts, put into warrant for the Governor's signature, *after the money has been actually paid away*. A compendious practice, saving much inconvenience and trouble, but one that effectually deprives the Governor of the Colony of that comptrolling power over the issue of public money, which is specially vested in him by the Constitution Act. It is difficult to conceive how such a practice can have arisen.

It is submitted that no recognition of such a system can be gathered from the Report of the last Audit Committee. Particular reference is indeed made, in the concluding paragraphs of that Report, to the subject of expenditure unauthorized by the Legislature, and afterwards covered by a Governor's Warrant ; but the whole tenor of those paragraphs is condemnatory of the proceedings of incurring unauthorized Expenditure at all ; and certainly cannot be regarded as implying any sanction of the practice of first making payment for services authorized by Appropriation Act and afterwards indemnifying the Treasurer for making such payments by covering them with a Governor's warrant. And in the Memorandum of the Auditor General, specially referred to in those paragraphs, it is very distinctly laid down that "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 Excellency's warrant : this is the check imposed by the Imperial Legislature against the unauthorized 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." These sound principles are directly at variance with the practice of the Treasury, and it is a matter of surprise, that the system of control of the public money thus established by the Imperial Parliament should not have been strictly adhered to until superseded by some other system sanctioned by law. The bearing of this practice upon the question of the Imperial guaranteed loan of £500,000 can scarcely have been fully considered. If the British Government thought it necessary, as it did, to tie up the hands of the Colony on certain important points, lest the security for payment of interest and sinking fund, on that loan should be in any way impaired, without their express sanction ; it seems scarcely probable that they would, if made aware of it, be prepared to recognise the practical disregard of that constitutional control which is vested in Her Majesty's Representative.

It may fairly be assumed that there is but one object on all sides (although there may exist great diversity of opinion as to the best method of attaining that object); and that is, to subordinate and regulate so nearly as practicable the expenditure of Government in accordance with the votes of the Legislature. The Committee, however, in the course of its investigation, has been made aware that

the practice of the Government has hitherto been, to consider itself bound by the several totals carried out in the Appropriation Act; and not as tied down to the respective items, according as they are passed on the Estimates in Committee of Supply and ultimately adopted by the House; that the Estimates in fact only constitute a process, or exhibition of reasons in a tabular form, for the purpose of inducing the Committee of Supply to arrive at the vote of a total. The Committee desire to express their entire dissent from any such doctrine. And it is manifest that in proportion as this large discretionary range is conceded to the Executive, to the same extent must the will and power of the Legislature as expressed by its detailed votes, be disregarded and diminished—a conclusion totally irreconcilable with proposals for increasing the stringency of regulations for the control of the public expenditure, *i.e.*, the subjection of the expenditure of the Executive to the will of the Legislature.

The unauthorised expenditure incurred within the period under examination, and amounting to £28,822 18s. 5d., would have elicited more particular notice from the Committee, had it not been that that expenditure did receive very attentive consideration during last Session, when special provision was made for the settlement of that amount, plus the unauthorised expenditure of the preceeding year, amounting in all to the sum of £38,997 4s.

There are, however, two practical recommendations connected with the subject, to which the attention of the Government is directed.

1st. This unauthorised expenditure having been provided for by loan chargeable on the whole Colony, ought to be analysed, with a view to inter-provincial adjustment. On examination it will be found that considerable items of this amount are chargeable locally; and it is submitted, that the same rule which is in force with regard to the annual authorized expenditure, should be applied equally in the case of unauthorised expenditure. And here the Committee take the opportunity of observing that the practice introduced by the late Government of localizing charges, is, in their opinion, both just and economical, and ought to be adhered to in all cases.

2nd. A reference to the Debenture Act of 1860 shows that the loan then authorized to be raised was only intended to be a temporary debt. Further it may be stated that the provisions of that Act were framed on the calculation that, after providing for the annual expenses of the Colony, and paying three-eighths gross Customs to the Provinces, there would remain annually a balance of revenue, sufficient in amount at the end of three years to pay off the whole of the Debentures authorized to be issued under that Act. From enquiries instituted by the Committee, they believe that there ought now to be a sum of about £12,000 available for this particular purpose; and they recommend that this sum should be immediately applied to taking up and cancelling an equivalent amount of those Debentures. The Committee are aware that they are travelling somewhat beyond the strict limits of the financial period allotted to them, in making this recommendation; but as its value would have been materially diminished by a year's delay, they have deemed it to be their duty to refer to the subject; and to record their belief, that if this recommendation be not adopted without delay, that which was only intended to be a temporary loan, will ultimately come to be regarded and classed as a portion of the funded debt of the Colony.

In the course of their investigations, the Committee have had prominently brought to their notice the fact that the Colonial Treasurer has availed himself largely of deposits, trust, and other funds (not being Revenue) in aid of the Colonial chest; or in other words, has employed them as a working balance. The Auditor of Public Accounts in his report (Appendix No. III.) has referred to this point; and to shew the extent to which this practice has been carried, the Committee enumerate the funds which have been more or less operated upon, *viz.*—

	£	s.	d.
1. Guaranteed Loan of £500,000	49,503 15 11
2. Provincial Land Purchase Funds (6ths)	12,924 7 6
3. Miscellaneous Deposits (including Intestate Estates)	5,776 19 3
4. Deposit claimed by British Government	8,133 9 1
5. Balance of Civil List	6,206 10 10
6. Reserve Fund	10,029 5 5

It is correctly stated by the Auditor of Public Accounts that “where several funds are thrown together into one common chest, it is impossible to state out of which fund any specific payment is made” But, however that may be, the Committee cannot avoid the conclusion, that specific funds were diverted to general services,—a practice certain eventually to damage the public credit. From the above schedule, it is evident that the three last items enumerated are the only ones that ought with any shew of propriety to have been employed as a working balance; not that the Committee would be supposed to admit that it was not objectionable to have employed even those funds, but they simply wish to express, that the objections to their use are not, in their opinion, so strong as in the case of the three first items. In respect of the three last items, the Committee observe severally as follows, *viz.*:

4th. If the claim on this deposit be regarded as obsolete, the funds ought only to be released for the use of the Colonial Treasurer by resolution of Committee of Supply.

5th and 6th. The detailed statements of these funds appear in appendix No. II. and will be found to substantiate the following observations and recommendations thereon, *viz.*: The Committee are of opinion that the reservation of funds of this sort from the votes of the House ought to be regarded with the greatest jealousy. If however the system be per-

REPORT OF THE AUDIT COMMITTEE

mitted at all, they recommend that it should be subject to the following condition, viz. : that no item should be retained in either of these accounts for a longer period than one year ; and that all sums not expended within that period should be carried forward to the balance standing to the credit of the Colonial Treasurer at the commencement of the next succeeding financial period, and then subjected to the appropriation of the House.

The Committee cannot in any way justify the Colonial Treasurer in having employed funds Nos. 1, 2 and 3 for other than their special uses. To the employment of the first the Colony at large has a right to object ; the Provinces have a just complaint that the second was interfered with ; and with regard to the third, if the proceeds of intestate Estates can with impunity be employed, a violation of funds that ought of all others to be held sacred, is countenanced.

It will be readily admitted, that the Colonial Treasurer must be placed in the position of having a considerable sum of money at call at the commencement of each financial year, to use as a working balance. But it is equally clear, that it is a part of his duty to come down to the House and ask for authority to make a time provision, to the extent he may estimate to be sufficient ; either a system of Exchequer Bills or a Cash Credit at one of the Banks of the Colony, to be adjusted upon an Interest account taken at the end of the financial year, might be satisfactorily resorted to.

The Committee incline to the opinion, that in this Colony the latter would be the more preferable course. But whatever other plan be substituted in lieu thereof, the Committee cannot too strongly urge the necessity of at once abandoning the one hitherto adopted.

The Committee have taken pains to ascertain the balances, and they report that, subject to the observations made in their report with the appendices, the accounts are correct in every important particular.

HERBERT EVELYN CURTIS,
Chairman.

AUGUSTUS EDWARD WHITE,
WILLIAM FITZHERBERT.

House of Representatives,
27th August, 1861.

REPORT OF THE AUDIT COMMITTEE.

APPENDIX I.

I. Voucher No. 513. No Department specified on Voucher.

The Committee have observed a similar omission in several other Vouchers; and they have also noticed in several Vouchers the omission of a witness (*e.g.*, Vouchers Nos. 120, 122, 123, 288, and others); also, that several items for distinct services are sometimes grouped together in one Voucher, which they think is an inconvenient practice.

In page 23, the balance of Land Revenue, Hawke's Bay, is stated in error to be that "up to 30th September, 1860," whereas by a note appended, it appears that the Accounts for September Quarter, 1860, had not been received up to that date. It is a clerical error, and should stand thus—*viz.*, "up to 30th June, 1860."

In page 14, (E. Powell, £18 6s.) there appeared at first sight to be a clerical error; the Act fixing the sum at £18 5s.; but the explanation offered of the apparent discrepancy is that it is owing to the year being leap year.

II. A considerable portion of the sum of £604 17s 2d (page 11), classed under head "Legislative," was found to be for printing Statistics. The Committee think that this would have been more properly classified under the head "Printing and Stationery." It is true that if it had been so classified, the total amount of the unauthorised expenditure would have appeared by so much larger; and that as there was no meeting of the Legislature that year (and consequently few Legislative expenses incurred), room was left under "Legislative" to insert extraneous items. But, in the opinion of the Committee, it would have been better to have sacrificed appearances to a more direct method of entry.

III. In the "Deposit Account," two items occur, amounting to £320, for "Commissariat Pensions" and "Native Hostelry Accounts." The explanation of the occurrence of these items is, that in the one case the General Government undertakes the payment of certain pensions in places where no Commissariat Officer is established, the sums being afterwards refunded to the General Government; and in the other, that there are certain refunds from the Native Hostelrys in the shape of charges. The Committee are of opinion that no such sums ought to appear in a "Deposit Account," but should in future be transferred to "Advance Account."

IV. Under the head "District Registrars" (page 11), the Committee ascertained that no accounts had been furnished from Lyttelton or Christchurch. Application had been made, but no accounts had been received by the General Government from those places; Canterbury having for a long time refused to render any.

V. Voucher No. 1699 (£15) is for payment of one quarter's salary to John Richardson for printing postage stamps. Now as this salary of £60 per annum is a known quantity, ought it not to appear under the "Postmaster General's Department" instead of under the head "Stationery and Printing"?

VI. Voucher No. 200, amounting to £746 5s. 6d. is for stationery supplied by Messrs. Smith, Elder, & Co. An examination of this Account, and of the correspondence relative thereto, shows, that of this sum no less an amount than £175 has been reported on by Mr. Barnard, the Agent General, for Crown Colonies, as an overcharge. This order was, however, unfortunately followed by an order for a further supply of stationery from the same firm; although it does not appear that the report of the Agent General had reached the Government at the time. The Committee consider that the system of obtaining supplies from such sources as the above is not an advantageous one. They are of opinion that the recommendation of Mr. Barnard, that the stationery required for the use of the Colony should be procured from the Crown Stationery Office, or that the system of public competition within the Colony for the supply of articles should be resorted to. The latter is the plan that would be preferred by the Committee. The examination of Voucher No. 2012 (£52) confirmed the Committee in their opinion. Stationery was paid for to that amount to Mr. Sheriff, of Sydney; the merchants of the Colony being quite capable of supplying all such wants.

VII. In one voucher, amounting to £175 8s. 0d., belonging to the Attorney-General's Department, no less a sum than £143 16s. 0d. appears as expended for "District Court Forms."

So far as the Committee have been able to ascertain, the Courts at Auckland appear to be supplied from the Attorney-General's office; but not generally those in the other Provinces.

Also, amongst other items, under "Stationery and Printing," appear "Forms for Receivers of Land Revenue." As the Land Revenue is Local Revenue, it is obvious that all expenses of the Land Department should be charged locally.

Also, in Voucher No. 513, items appear for Printing, "Resident Magistrates' Courts"—a charge that should, as in the two preceding instances, have been made locally.

Without adducing a larger number of particular instances, the Committee make this general recommendation—*viz.*, that the considerable expenditure under the items "Printing and Stationery" and "General Contingencies" should, at the end of each year, be examined, with a view to transferring to the respective Provincial accounts all charges found to be local.

VIII. Under the head "General Contingencies," a sum amounting to £277 10s. 4d. for Meteorological Instruments has been included.

Now, the utility of any such expenditure may be well doubted; but the propriety of wrapping up such an outlay under the style of "General Contingencies" cannot so well be defended. If it was considered advantageous to the Colony to make such an investment at all, a special vote should have been sought from the House. It cannot by any stretch be regarded as an unforeseen contingency.

IX. Referring to the sums (pp. 2 and 3 respectively) of £94,987 13s. 7d. and £70,682 11s. 3d. (Provincial Surplus Revenue), the Committee consider that an interest account should be taken, as between the General and Provincial Governments, in account current, so that in case Provinces are short paid, they should be entitled to receive interest, and *vice versâ*.

X. Third Division of Loan (£180,000).—Under head "Contingencies," appears an item of £25, gratuity paid Mr. Dover for making up accounts.

The Committee have thought they ought to notice this.

The Committee also notice the large amounts chargeable on the Provinces of the North Island for the Land Purchase Department, out of the Loan of £180,000; and, considering that during the period submitted to their enquiry, some of the officers in this Department were employed as Political Agents amongst the Natives, they recommend that a portion of the charge of their salaries should be transferred from the account of the Provinces to that of the Colony.

XI. With reference to the statement of the expenditure of £25,043 17s. 2d. out of the Loan of £150,000, whilst the Committee refrain from commenting on the fact that many of the items are not of the character usually provided for by Loan, they cannot but observe that the statement itself appears to have been hastily thrown together. The extremes of particularity and generalization may be said to meet (*e.g.*):—

	£	s.	d.
Carrying Message to Taupiri.....	8	7	0
Horse Hire	0	10	0
Miscellaneous Expenses.....	44	11	2
“ “	192	8	0

XII. After examining into the statements of the Sub-Treasurer and Land Receivers, the Committee make the following remarks, viz.:—

I. The Receiver at Canterbury did not furnish the Bank account in proper form. This had not escaped the attention of the Auditor of Public Accounts, who had made his queries thereon.

II. From the Sub-Treasurers and Receivers certified copies of the Bank pass-book, together with certificates of surveys of the Chest, are generally forwarded, but not always. *Both* should be required in all cases.

III. The amount in the hands of Receivers on the 30th September, viz., £16,843 17s. 10d., is excessive. This is in some reason accounted for by the Auditor of Public Accounts; but the Committee think that the balance in the hands of Receivers at the end of a quarter should be almost nil.

IV. The Committee record their opinion that, as a general rule, the offices of Collector and Sub-Treasurer should be kept perfectly distinct.

XIII. The Committee observe that the pension to Te Whero Whero was paid up to the 31st March, 1860. They are informed that this is the Chief who was proclaimed Maori King, under the name of Potatau I., and that he died on the 25th June, 1860.

Out of the item "Presents and Entertainments to Natives," amounting to £411 9s. 6d., the Committee discovered that the sum of £1. 17s. 0d. was paid on the 11th November, 1860, *for coffin furniture for Potatau.*

The facts and dates appeared to the Committee to be very remarkable.

APPENDIX II.

GENERAL ACCOUNT CURRENT

FROM THE

1ST OCTOBER, 1859,

TO THE

30TH SEPTEMBER, 1860.

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DR.

General Account Current of Transactions

RECEIPTS.		£	s.	d.	£	s.	d.
I.—Ordinary Revenue Account—							
Financial Year ended 30th June, 1860	202,007	6	1
II.—Supplementary Account—							
Refund on account of cost of Rifles, 1858, 1859	2,459	9	11
III.—Civil List Fund—							
Amount transferred from Ordinary Revenue Account, 1859-60	19,000	0	0
IV.—Reserve Fund Account—							
Amount Reserved. Financial Year 1859-60	8,873	11	7
V.—Provinces Surplus Revenue Account—							
Refund by Province of Nelson	1,118	0	2
Amount carried to credit of Provinces, Financial Year 30th June, 1860	93,869	13	5
					94,987	13	7
VI. (1)—Loan Account, £500,000—							
Amount of Bonds issued	60,000	0	0
VI. (2)—Loan Account, £150,000—							
No Bonds on this Account issued		
VII.—Land Revenue Account—							
Total Amount Land Sales, &c., &c.	233,808	3	10½
VIII.—Advance Account—							
1. Officers of Government and others: Amount accounted for	16,032	7	9
2. Provinces: Advances repaid	6,007	15	6
3. Imperial Share of Steam Subsidy	14,000	0	0
4. Steam Loan: Interest and Refund, I.C.R.M.S. Co.	13,222	16	1
5. British Treasury, on account Interest and Sinking Fund	25,788	5	0
6. Union Bank, London		
7. Commissariat (Pensions)		
8. Native Hostelry		
					75,051	4	4
IX.—Bank of Issue Winding-up Act, 1856—							
Ditto		
X.—Auckland Reserves Act, 1858—							
On account of Proceeds Sales of Land	3,922	4	6
XI.—Bay of Islands Settlement Act, 1858—							
Ditto		
XII.—Gold Fields Act, 1858—							
Gross Amount on account of Licences Account, Golden Bay	903	19	0
XIII.—Gold Duty Act, 1858—							
Duties: Nelson and Collingwood	564	0	4
XIV.—Native Circuit Courts' Act, 1858—							
Fees: Hokianga	40	19	0
XV.—Deposit Account—							
Intestate Estates	2,541	6	2
Miscellaneous	2,640	8	11
Promissory Notes on account Land Sales under Auckland Reserves Act	3,632	18	8
Sinking Fund: Amount charged against Revenue, including Interest received on Investments	8,902	13	6
Land Purchase Funds,—Reserved Sixths:							
Auckland	£2,045	18	10	
Wellington	5,748	4	8	
Hawke's Bay	6,369	10	10	
					14,163	14	4
Suspense Account		
					31,881	1	7
XVI.—Investment Account—							
XVII.—Debenture Debt Account—							
Amount raised under "New Zealand Loan Act, 1856"	60,000	0	0
Amount raised under "Debenture Act, 1860"		
					60,000	0	0
XVIII.—Debt Apportionment Account—							
					793,499	13	9½
Balance on 30th September, 1859	36,051	3	1½
Balance of Receipts: Ordinary Revenue of period ending 30th Sept., 1860, belonging to and to be accounted for in Statement for Financial Year ending 30th June, 1861	35,843	14	10
					71,894	17	11½
					£ 865,394	11	9½

ON THE FINANCE ACCOUNTS OF THE COLONY.

11 B—No. 1A

from the 1st October, 1859 to the 30th September, 1860.

CR.

DISBURSEMENTS.				£	s.	d.	£	s.	d.
I.—Ordinary Revenue Account—									
Financial Year ended 30th June, 1860 ... ..				...			202,007	6	1
II.—Supplementary Account—									
Excess of Expenditure: Financial Year 1859-60 ... ..				...			28,822	18	5
III.—Civil List Fund—									
Actual Expenditure: Financial Year 1859-60 ... ..				...			17,598	9	5
IV.—Reserve Fund Account—									
Disbursed on account of 1858-59 ... ..				...			2,523	3	1
V.—Provinces Surplus Revenue Account—									
Total Payments to 30th September, 1860½				...			70,682	11	3
VI. (1)—Loan Account, £500,000—									
Land Purchases, &c., &c. ... ..				...			17,816	16	7
VI. (2)—Loan Account, £150,000—									
War Expenses, &c., &c. ... ..				...			25,043	14	2
VII.—Land Revenue Account—									
Provinces, inclusive of Expenses ... ..				...			225,684	3	6
VIII.—Advance Account—									
1. Officers of Government and others				17,129	10	10			
2. Provinces: Expenditure on account of				18,238	4	5			
3. Imperial Share of Steam Subsidy				13,750	0	0			
4. Steam Loan, Interest I.C.R.M. Co, for the year				1,009	7	6			
5. British Treasury, on account Interest and Sinking Fund, remitted to England				25,361	0	0			
6. Union Bank				455	18	0			
7. Commissariat (Pensions)				329	6	9			
8. Native Hostelry				2	13	2			
							76,276	0	8
IX.—Bank of Issue Winding-up Act, 1856—									
Notes retired during year ... ..				...			209	0	0
X.—Auckland Reserves Act, 1858—									
On account of R. M. Court House, forming Street, &c. ... ..				...			2,395	17	7
XI.—Bay of Islands Settlement Act, 1858—									
Expenses of Survey, &c. ... ..				...			1,195	2	9
XII.—Gold Fields' Act, 1858—									
Magistrate, Constables, &c. ... ..				...			901	5	2
XIII.—Gold Duty Act, 1858—									
Ditto ... ..				...			...
XIV.—Native Circuit Courts Act, 1858—									
Amount, present to Kokowai ... ..				...			5	0	0
XV.—Deposit Account—									
Intestate Estates				2,934	13	6			
Miscellaneous				1,921	6	4			
Premissory Notes				378	6	0			
							5,234	5	10
XVI.—Investment Account—									
Investment in 3 per cent. Consols, Account Sinking Fund... ..				8,277	13	6			
“ in Union Bank, at 5 per cent. Account Land P. Funds				4,932	16	6			
				...			13,210	10	0
XVII.—Debenture Debt Account—									
Amount paid off on account of New Zealand Debenture Act of 1856. ... ..				...			33,700	0	0
XVIII.—Debt Apportionment Account—									
The Colony £8000, ditto temporary £33,000				41,000	0	0			
Provinces—Auckland				£29,000	0	0			
Wellington and Hawke's Bay				10,000	0	0			
				19,000	0	0			
							60,000	0	0
							783,306	4	6
Balance of Receipts: Ordinary Revenue unaccounted for in Statement for Financial Year ended 30th June, 1859				28,382	3	9			
Balances on 30th September, 1860—									
In hands of Treasurers and Sub-Accountants £29,693 9 7½									
Bal. of Remittances bet. several Accountants 7,168 16 0									
In hands of Receivers of Land Revenue ... 16,843 17 10½									
				53,706	3	6½			
							82,088	7	3¼
							£ 865,394	11	9¼

I.

FINANCIAL YEAR 1859-60.

Statement of the Receipts and Expenditure of the Ordinary Revenue for the Financial Year ended 30th June, 1860, and of the Distribution of the Surplus Revenue, under the provisions of the "Surplus Revenue Act, 1858."

RECEIPTS.	GENERAL.			LOCAL.										TOTALS.																			
				Auckland.		Taranaki.		Wellington.		Hawke's Bay.		Nelson.		Marlborough.		Canterbury.		Otago.															
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.									
Customs' Duties	74	15	5	61,007	7	4	5,455	15	1	33,988	5	10	7,136	6	8	14,604	9	5	612	11	7	30,451	17	2	24,865	14	0	178,197	2	6	1		
Customs Fines, Penalties, Rents, &c....	...	...	...	198	8	8	50	6	5	0	3	0	...	...	...	103	8	11	...	...	...	0	8	0	0	6	6	353	1	6	...	...	...
Post Office ... ..	...	...	...	2,787	2	1	330	7	2	1,474	7	1	426	5	9	883	19	2	59	5	0	1,884	7	4	1,154	2	0	8,989	15	8	...	...	...
Judicial Fees and Fines, Supreme Court ...	...	...	...	195	8	6	0	16	0	213	11	0	...	...	...	206	3	6	...	...	...	345	11	4	31	5	8	992	16	0	...	...	...
" " Sheriff's Office ...	...	...	...	77	17	1	...	...	...	29	1	9	...	...	...	27	9	7	...	...	...	179	7	4	6	3	0	319	18	9	...	...	...
" " District Courts ...	...	...	...	228	2	0	33	19	10	263	6	2	41	13	0	360	9	11	...	...	...	...	...	...	205	6	1	1,132	17	0	...	...	...
" " R. Magistrates' Courts.	...	...	...	1,259	10	1	149	12	0	963	7	0	118	19	6	962	9	9	94	9	8	3,505	3	7	720	16	1	7,774	7	8	...	...	...
Fees Registration Births, Deaths, and Marriages.	2	5	0	219	17	0	23	15	6	110	3	6	18	9	6	111	11	0	14	3	6	14	18	0	148	5	0	663	8	0	...	...	...
Fees on issue of Crown Grants ...	...	...	...	244	0	0	87	0	0	141	0	0	236	0	0	154	0	0	...	...	...	92	0	0	99	0	0	1,003	0	0	...	...	...
Fees, Miscellaneous	2,570	18	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2,570	18	11	...	...	...
Total Ordinary Revenue	2,647	19	4	66,217	12	9	6,081	12	0	37,183	5	4	7,977	14	5	17,414	1	3	780	9	9	36,473	12	9	27,230	18	5	202,007	6	1	...	...	...

I.

Statement of the Receipts and Expenditure of the Ordinary Revenue of New Zealand for the Financial Year ended 30th June, 1860, and of the Distribution of the Surplus Revenue, under the provisions of the "Surplus Revenue Act, 1858."

EXPENDITURE.	GENERAL.		LOCAL.										TOTALS.				
	£	s. d.	Auckland.	Taranaki.	Wellington.	Hawke's Bay.	Nelson.	Marlborough.	Canterbury.	Otago.	£	s. d.	£	s. d.			
Civil List	19,000	0 0	19,000	0 0	
Permanent Charges, Interest	8,142	11 0	8,723	19 8	
Ditto ditto under Acts of General Assembly Appropriations—	13,448	17 3	13,448	17 3	
Class 1.—Executive...	4,242	13 3	137	23	110	18	111	14	3	6	87	18	0	4,760	13 3		
Class 2.—Legislative...	2,404	17 2	...	...	...	...	...	...	...	...	...	...	...	2,404	17 2
Class 3.—Judicial, Supreme Court	228	18 6	985	50	700	0	158	6	1	...	...	...	...	2,432	18 1
Ditto Resident Mag Courts	3,037	14 0	3,037	569	1,416	5	1,255	12	0	139	4	0	0	9,055	4 2		
Ditto Coroners	83	5 0	83	13	16	0	59	19	6	21	4	0	0	361	15 0		
Class 4.—Customs	455	0 0	4,684	478	3,060	19	1,980	13	2	105	6	8	0	14,756	0 9		
Ditto, Repairs of Buildings and unforeseen Contingencies	...	...	122	214	1,150	14	1,612	19	6	112	0	6	0	18,911	17 10
Class 5.—Postal	9,600	0 0	2,580	...	...	...	...	...	...	...	...	...	...	6,500	0 0
Class 6.—Military	6,500	0 0	...	...	...	...	...	...	...	...	...	...	...	6,548	15 0
Class 7.—Miscellaneous	6,548	15 0	...	...	...	...	...	...	...	...	...	...	...	846	18 7
Refunds of Revenue, Customs	...	...	329	68	106	19	54	19	5	...	...	...	...	385	15 11
Ditto Miscellaneous	227	14 2	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Expenditure	£	70,799	6 4	11,960	3 6	6,816	0 7	1,529	1 1	5,410	16 9	395	6 9	6,130	3 1	108,137	12 8
Amount of General Charges (less amount of General Receipts) distrib. proportionately amongst the Provinces	22,636	2,078	12,711	1 8	2,727	6 0	5,953	0 2	266	12 10	12,468	14 10	
Totals of Local Charges deducted from Local Receipts	34,596	3,524	19,657	2 3	4,256	7 1	11,363	16 11	661	19 7	18,598	17 11	
Surplus Revenue carried to credit of Provinces	31,620	2,557	17,656	3 1	3,721	7 4	6,050	4 4	118	10 2	17,874	14 10½	93,869	13 5	
	66,217	6,081	37,183	5 4	7,977	14 5	17,414	1 3	780	9 9	38,473	12 9½	202,007	6 1	

II.

Supplementary Account for the

	£	s.	d.	£	s.	d.
Amount transferred to Loan Account of £150,000, viz.—						
Cost, &c., of Rifles, as per Supplementary Account 1857-58 ...	1,165	13	1			
" " 1858-59	1,293	16	10			
					2,459	9 11
Balance 30th June, 1860					36,537	14 1
					<u>£38,997</u>	<u>4 0</u>

III.

Civil List Fund for the Financial Year ended 30th June, 1860,

RECEIPTS.	£	s.	d.	£	s.	d.
Balance 30th September, 1859	4,805	0	3			
Amount transferred from the Revenue Account for the Financial Year ended 30th June, 1860	19,000	0	0			
					23,805	0 3
Carried forward					<u>23,805</u>	<u>0 3</u>

II.

Year ended 30th June, 1860.

	£	s.	d.	£	s.	d.
Balance of Supplementary Expenditure Account for the year ended 30th June, 1859	10,174	5	7			
Amount of Excess of Expenditure for the Financial Year ended 30th June, 1860	28,822	18	5			
				38,997	4	0
				£38,997	4	0
* Balance 30th June, 1860				36,537	14	1

* Provided for by Temporary Loan under the "Debenture Act, 1860."

III.

including Balance and Arrears of the previous years.

EXPENDITURE.	To what date paid.	£	s.	d.	£	s.	d.
ARREARS OF 1857-8.							
Acting Chief Justice, Estate of the late Sydney Stephen	1858 Jan. 1 to 13				31	9	0
ARREARS OF 1858-9.							
<i>Native Purposes—</i>							
Mongonui—Medical Officer, J. T. Trinnell	1859 June 30	6	18	10			
Circuit and Resident Mag. Courts, Turanga—Rent and Contingencies	"	10	8	3			
Circuit Court—H. H. Turton, R.M. Travelling Expenses	"	68	7	2			
Assessors—Auckland	"	105	0	0			
" Wellington	"	4	0	0			
Pensions—Te Hapuka	"	60	0	0			
" Taraia	"	10	0	0			
Presents and Entertainment of Natives	"	93	17	2			
<i>Southern Island. Native Purposes—</i>							
Native Hostelry, Otago	"	330	0	0			
Bishop of Christchurch, Grant for Native School, Canterbury	"	200	0	0			
Miscellaneous—H. Halse, Trav. Expenses to Wanganui, May, 1859	"	20	15	0			
					909	6	5
Total Arrears					940	15	5
FINANCIAL YEAR 1859-60.							
Governor—Colonel Thomas Gore Browne, C.B.	1860 June 30	3,500	0	0			
Private Secretary—F. G. Steward	"	300	0	0			
Chief Justice—G. A. Arney	"	1,400	0	0			
Puisne Judges—A. J. Johnston	"	1,000	0	0			
H. B. Gresson	"	1,000	0	0			
					7,200	0	0
ESTABLISHMENT OF THE GENERAL GOVERNMENT.							
Colonial Secretary—E. W. Stafford, 23rd November 1859, to	"	484	8	10			
Under Secretary—Wm. Gisborne	"	400	0	0			
Attorney-General—F. Whitaker	"	800	0	0			
Assistant Law Officer—F. D. Fenton	"	400	0	0			
Colonial Treasurer—C. W. Richmond	"	800	0	0			
Assistant Treasurer—R. F. Porter	"	400	0	0			
Minister for Native Affairs	"						
Native Secretary—D. McLean	£100						
Assistant Native Secretary—T. H. Smith	300	400	0	0			
					3,684	8	10
NATIVE PURPOSES.							
<i>Medical Treatment—</i>							
Auckland—Gratuity to Dispensary	1860 June 30	25	0	0			
Rangiawhia—R. R. Hooper, Medical Officer	"	59	3	4			
Waiuku—G. Topp	"	50	0	0			
		134	3	4			
Carried forward					11,825	4	3

III.

including Balance and Arrears of the previous years—*continued.*

EXPENDITURE.	To what date paid.	£ s. d.	£ s. d.
Brought forward ... ..	...	134 3 4	11,825 4 3
<i>Medical Treatment—</i>			
Mongonui—J. T. Trimmell	June 30	100 0 0	
Russell—D. Ford, Medical Officer, and Medicines	"	73 19 10	
Hokianga—Medical Comforts... ..	"	4 1 4	
Ditto Removal of Female Lunatic to Auckland	"	26 13 0	
New Plymouth—Hospital Expenses	"	339 11 6	
Wanganui— Ditto	"	446 9 1	
Wellington—Provincial Treasurer in aid of ditto	"	263 16 8	
Otaki—E. G. Hewson, Medical Officer	"	60 0 0	
Wairarapa—H. T. Spratt, ditto	"	55 12 8	
Napier—Thos. Hitchings, ditto	"	50 0 0	
Otago—E. Hulme, ditto	"	4 9 0	
			1,558 16 5
CIRCUIT AND RESIDENT MAGISTRATES' COURTS.			
Taranga—H. S. Wardell, R. M.	"	200 0 0	
	1859		
Ditto E. Baker, Clerk and Interpreter	Nov. 30	57 7 6	
Ditto Rent, Forage, Travelling Expenses and Contingencies	"	64 12 2	
	1860		
Circuit—H. H. Turton, R. M.	June 30	300 0 0	
Ditto Travelling and Contingencies	"	69 18 6	
Ditto H. T. Clarke, R. M., March to	"	100 0 0	
Ditto Travelling Expenses	"	25 10 0	
Waikato—Henry Halse, R. M., October 1859	"	225 0 0	
Ditto Travelling Expenses and Contingencies	"	23 19 0	
Hokianga—J. R. Clendon, R. M.	"	300 0 0	
Ditto Wm. Duncan, Interpreter	"	150 0 0	
Ditto Travelling Expenses	"	86 8 0	
Ditto Repairs to Court House and Contingencies	"	23 14 6	
Mongonui—W. B. White, R. M., 15th November 1859	"	162 9 11	
Ditto Travelling Expenses	"	38 11 0	
Wairarapa—H. S. Wardell, month of June	"	16 13 4	
Ditto ditto Forage	"	4 10 0	
Contingencies—For a Building at Herd's Point, Hokianga, for Court House	"	15 12 0	
Ditto—Expenses of Mr. Wardell's removal to Wairarapa	"	24 12 0	
<i>Native Assessors—</i>			
Russell—Waka Nene	"	25 0 0	
Ditto Sundry Persons	"	267 0 0	
Auckland—ditto	"	84 10 0	
New Plymouth ditto	"	150 0 0	
Wellington—ditto	"	35 10 0	
Nelson	"	2 0 0	
Stationery	"	4 11 0	
			2,457 8 11
Maori Newspapers and other Publications	"	...	258 12 10
<i>Pensions to Natives—</i>			
Te Wherowhero	March 31	37 10 0	
Te Hapuku	June 30	60 0 0	
Taraia	March 31	15 0 0	
E. Puni	"	50 0 0	
	1859		
Hori Kingi	Dec. 31	10 0 0	
			172 10 0
<i>Pensions and Gratuities—</i>			
T. Waka Nene	1860		
Ditto June 30	June 30	100 0 0	
Ditto Gratuities to Chiefs	"	100 0 0	
			200 0 0
Presents, and Entertainment of Natives	"	...	411 9 6
<i>Southern Island. Native Purposes—</i>			
Assistant Native Secretary, J. Mackay, jun.	"	150 0 0	
Ditto Travelling Expenses... ..	"	2 13 8	
Ditto Otago, A. J. Strode, January 1 to	"	50 0 0	
Ditto W. J. Buller, 1st December 1859, to	"	116 13 4	
Ditto Travelling Expenses... ..	"	137 11 0	
Contribution in aid of Funds of the Society for the Elevation of the Native Race, Otago	"	50 0 0	
			506 18 0
<i>For other Services—</i>			
Native Police, New Plymouth	"	168 0 0	
Travelling Expenses and Sundries	"	39 9 6	
			207 9 6
Balance ... ..	...	...	17,598 9 5
			6,206 10 10
Total			£23,805 0 3

IV.

to 30th September, 1860.

1857-8-9.	£ s. d.	£ s. d.
Interest on Debentures £25,000, Series C., 1st Jan. to 30th June, 1859	500 0 0	
Interest on Debentures £25,000, Series B., 1st April to " " "	250 0 0	
	750 0 0	
Transferred to credit of Sinking Fund account	625 0 0	1,375 0 0
LEGISLATIVE—Salary of Speaker of House of Representatives, 30th January, 1859	266 13 4	
" " Library, Cost of Books, Freight, &c.	228 18 2	495 11 6
JUDICIAL—Resident Magistrate, Wangarei, 30th June, 1859	150 0 0	
" " " Waiuku, Interpreter, 30th June, 1859	5 0 0	
Balance carried to credit of Province of Auckland in separate account	20 0 0	
	175 0 0	
" Resident Magistrate, Wellington, Salary of Clerk	66 13 4	241 13 4
CUSTOMS—Chatham Islands, Preventive Officers, 30th June, 1859 ... ..	...	37 10 0
POSTAL—Balance of Contract, Wellington and New Plymouth	50 0 0	
" Postmaster, Canterbury, W. L. Howard, Salary and Expenses, 30th June, 1858	34 19 0	
Balance carried to Credit of Province of Canterbury in separate account	36 15 0	121 14 0
REPAIRS OF BARRACKS—Hospital Fence ... ..	...	67 6 0
MISCELLANEOUS—Interest on Debentures issued at Wellington	30 0 0	
GENERAL CONTINGENCIES—		
Rent of Offices, Wellington, to 30th June, 1858	90 0 0	
Sundries	22 11 0	
Akaroa Mail, June, 1858	22 10 0	
Judge Stephens, Salary	6 19 9	
" " Travelling Expenses per B. Wahnsley, Sheriff, 1859	12 7 6	184 8 3
		2,523 3 1
Balance on the 30th September, 1860		10,029 5 5
		12,552 8 6

V.

the period ended the 30th September, 1860.

	Payments on account of Periods.			
	30th June, 1859.	30th June, 1860.	30th June, 1861.	Total.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Auckland ... ..	...	18,105 13 9	3,386 9 6	21,492 3 3
Taranaki ... ..	...	1,881 19 4	425 3 9	2,307 3 1
Wellington	2,000 0 0	9,331 16 2	3,002 14 7	14,334 10 9
Hawke's Bay ... ..	...	2,218 1 0	555 19 7	2,774 0 7
Nelson ... ..	...	4,397 12 7	1,319 7 8	5,717 0 3
Marlborough ... ..	...	229 14 4	65 2 8	294 17 0
Canterbury	1,500 0 0	9,139 4 3	2,842 10 6	13,481 14 9
Otago ... ..	...	6,885 6 8	3,395 14 11	10,281 1 7
	3,500 0 0	52,189 8 1	14,993 3 2	70,682 11 3
Total payment... ..	...	...	70,682 11 3	
Balance 30th September, 1859 ... ..	...	...	3,247 8 5½	73,929 19 8½
Balance 30th September, 1860 ... ..	...	...	...	21,057 13 10½
				94,987 13 7

VI. (No. 1).

ACCOUNTS.

Loan of £500,000.

EXPENDITURE.	£	s.	d.	£	s.	d.	£	s.	d.
FIRST DIVISION, £200,000.									
<i>New Zealand Company's Debt—</i>									
Amount paid by Agent-General but not taken credit for until March Quarter, 1860	...	...	...	...	...	...	26	10	11
SECOND DIVISION, £120,000.									
<i>Refunds of Land Purchase Money—</i>									
Auckland—J. Cox, paid in 1844	...	...	...	50	0	0			
Nelson—Per Receiver of Land Revenue, 1855	...	...	...	38	0	0	88	0	0
<i>Land Purchases, Middle Island—</i>									
Advances, per J. Mackay	...	...	...	50	0	0			
Ditto W. L. Buller	...	...	...	100	0	0			
Contingent Expenses	...	...	...	19	12	10			
Advances on account of Kaikoura and Arachaura Purchases	...	...	...	104	7	11			
Ditto for Land on West Coast	...	...	£300						
Less amount already charged	...	...	120						
				180	0	0			
Travelling Expenses	...	...	...	115	19	3	570	0	0
									658 0 0
THIRD DIVISION, £180,000.									
<i>Land Purchases—</i>									
Chief Land Purchase Commissioner, Interpreter, and Clerks	...	...	...	1,402	14	6			
Contingencies	...	...	...	130	19	4			
Charged proportionately to Provinces	...	...	...	1,533	13	10			
<i>Province of Auckland—</i>									
District Land Purchase Commissioners	...	...	...	975	0	0			
Contingent Expenses	...	...	...	531	19	8			
Surveyors' Salaries	...	...	...	397	1	0			
Surveys and Contingencies	...	...	...	1,180	5	8			
Proportion of General Charges of £1,533 13 10	...	...	...	732	6	6			
				3,816	12	10			
Refund for Land and Improvements at Omaha	...	...	...	100	0	0			
Advances for Land Purchases	...	£5,660	10 0						
Deducting Cash returned	...	1,089	0 0						
				4,571	10	0			
Total Province of Auckland	...	...	...	...	...	...	8,488	2	10
<i>Provinces of Wellington and Hawke's Bay pending Settlement of Account—</i>									
<i>At Wellington—</i>									
District Commissioner and Surveyor	...	...	...	833	6	8			
Surveys and Contingent Expenses	...	...	...	764	0	2			
Proportion of General Charges	...	...	...	785	6	6			
				2,382	13	4			
Refund of value of Scrip issued to Ngatitua Chiefs	...	...	...	50	0	0			
Advances for Land Purchases	...	...	...	4,900	0	0			
				7,332	13	4			
<i>At Hawke's Bay—</i>									
District Commissioner...	...	...	...	300	0	0			
Survey and Contingent Expenses	...	...	...	618	18	8			
Totals, Wellington and Hawke's Bay	...	...	...	...	...	...	8,251	12	0
<i>Province of Taranaki—</i>									
District Commissioner	...	...	...	250	0	0			
Rents and Contingencies...	...	...	...	26	10	0			
Proportion of General Charges	...	...	...	16	0	10			
Advances for Land Purchases	...	...	...	100	0	0			
Total Province of Taranaki	...	...	...	...	...	...	392	10	10
Total Expenditure on account of Loan of £500,000	...	...	...	...	...	...	17,816	16	7
Balance on 30th September, 1860	...	...	...	...	...	...	49,503	15	11
							£67,320	12	6

REPORT OF THE AUDIT COMMITTEE

VI. (No. 2.)

LOAN

Loan of £150,000.—Statement of Expenditure to the 30th September, 1860,

RECEIPTS.										£	s.	d.
Nil	...	...	...	...	...	...	...	...	...	Nil		

VI. (No. 2.)

ACCOUNTS.

charged on the Loan of £150,000 subsequently authorised to be raised.

		EXPENDITURE.	£ s. d.	£ s. d.	£ s. d.
I.—FOR DEFRAYING EXPENSE OF ARMS AND ACCOUTREMENTS FOR THE MILITIA AND VOLUNTEER FORCES.					
1860	April ...	R. Johnson, Revolvers ... ..	...	42 0 0	
	May ...	Carbines and Accoutrements ... ..	...	635 15 10	
	June ...	Rifles and other Arms ... ..	...	736 4 0	
	July ...	Repairing Arms ... ..	...	56 10 10	
	September ...	Arms and Accoutrements ... ..	...	58 10 0	
		Cost of Rifles procured from England, transferred from Supplementary Account, 1857-8 ... ..	...	1,165 13 1	
		Ditto ditto ditto 1858-9 ... ..	...	1,293 16 10	
		Rifles, &c., Wellington ... ..	...	136 1 8	4,124 12 3
III.—FOR DEFRAYING EXPENDITURE ARISING OUT OF NATIVE INSURRECTION.					
1. Construction of Blockhouses, &c.					
April ...	...	Timber for Blockhouse, Otahuhu	187 10 0		
May ...	...	Ironmongery ditto Waitara	83 13 6		
June ...	...	Sundries ditto Whau and Otahuhu	535 3 6		
July ...	...	Taranaki Magazine	52 10 0		
August ...	...	Blockhouses, Otahuhu, Panmure and Whau	408 19 6		
September ...	...	Ditto Waitara, Taranaki	668 17 3		
October ...	...	Ditto Auckland, Labor and Materials	421 3 11		
November ...	...	Ditto Taranaki, ditto	135 2 5		
December ...	...	Land at Raglan for Military purposes	31 10 0		
1861	January ...	Blockhouses, Auckland, Sundries	517 16 10		
	February ...	Ditto Labor and Material	429 19 2		
	March ...	Ditto Taranaki	611 2 9		
	April ...	Ditto ditto Working Pay	14 5 11		
	May ...	Stockade at the Hutt	529 7 6	4,627 2 3	
2. Purchase and Equipment of Gunboat and Hire of other Vessels.					
April ...	...	Purchase of Schooner "Ruby" or "Caroline"	632 10 0		
May ...	...	Ballast	1 19 0		
June ...	...	Gunboat "Caroline," Stores, &c.	62 5 2		
July ...	...	Ditto ditto pay of Master, &c.	24 5 8		
August ...	...	Ditto Cannon, Labor, Sails, &c., Coastguard	52 1 3		
September ...	...	Ditto Stores, &c.	118 16 4		
October ...	...	Ditto Pay and Fittings... ..	19 16 0		
November ...	...	"Will Watch," one month's subsidy	25 0 0	936 13 5	
3. Miscellaneous Expenses.					
April ...	...	J. Rogan, Salary at Taranaki	25 0 0		
May ...	...	Expenses of Governor and Suite at ditto	58 0 0		
June ...	...	Passages ditto ditto to and fro New Plymouth	54 5 0		
July ...	...	Conveying Message to Taupiri	8 7 0		
August ...	...	Horse Hire	0 10 0		
September ...	...	Miscellaneous Expenses	44 11 2		
October ...	...	Ditto ditto	192 8 0		
November ...	...	Rent of Custom House, Kawhia, left without notice	6 10 0		
December ...	...	J. Rogan, Salary	25 0 0		
1862	January ...	Sundries	168 14 10		
February ...	...	Expedition of Mr. McLean to Raglan	47 9 6		
March ...	...	Medical Services, New Plymouth	24 15 0		
April ...	...	Sundries	26 0 2		
May ...	...	Travelling Expenses to Raglan, viz.:— D. McLean, £139 3s. 1d.; J. Falloon, £18; Sundries, £14 5s.	171 8 1		
June ...	...	Passages, Freight, &c.	48 14 3		
July ...	...	Travelling Expenses	134 12 6		
August ...	...	Native Agent at Wangarei	57 4 5		
September ...	...	For Potatoes discharged from the "Raven" at Kawhia	50 0 0		
October ...	...	Freight, Cartage, &c.	27 3 6		
			1,170 13 5	5,563 15 8	
		Carried forward ... ..	...	...	4,124 12 3

REPORT OF THE AUDIT COMMITTEE

VI. (No. 2.)

LOAN

Loan of £150,000.—Statement of Expenditure to the 30th September, 1860,

RECEIPTS.											£	s.	d.	
Nil				Nil.

VI. (No. 2.)

ACCOUNTS.

charged on the Loan of £150,000, subsequently authorised to be raised—*continued.*

		EXPENDITURE.	£ s. d.	£ s. d.	£ s. d.
		Brought forward	1,170 13 5	5,563 15 8	4,124 12 3
1860		<i>3. Miscellaneous Expenses—continued.</i>			
September		Native Agents, Messengers, and Travelling Expenses...	30 14 6		
"		Sundries	26 15 6		
"		Interpreters	115 13 8		
"		Sundries, per R. Parris, New Plymouth	107 11 3		
"		Te Teira, for Potatoes, ditto	78 0 0		
"		Signal Master, Pay, ditto	13 11 6		
"		Medical Services, ditto	21 6 0		
June ...		Charter of "Wonga Wonga" to Lyttelton	50 0 0		
" ...		Bonus for ditto to Nelson	20 0 0		
" ...		Carting Rifles, 4s.; Messenger to Waitotara, 20s.	1 4 0		
" ...		Incidental Expenses	19 18 0		
September		Sundries	51 0 6		
				1,706 8 4	
		<i>4. Removal of Inhabitants for Military Purposes, or their own safety.</i>			
April ...		Inter-Colonial R. M. Company on account of extra Services	2,000 0 0		
June ...		Charter of "Raven" to Manukau, and of "Matilda" to Raglan	122 11 0		
September		Passages of Refugees to Nelson, L.C.R.M. Company	257 5 0		
"		Ditto ditto ditto "White Swan"	600 0 0		
"		Advances to Provincial Treasurer, New Plymouth	2,200 0 0		
"		Conveyance to Nelson per "Wonga Wonga"	150 0 0		
"		Freight of Specie from Nelson	0 10 6		
June ...		Bonus to Steamer "Wonga Wonga," Nelson	200 0 0		
				5,530 6 6	
		<i>5. Organising and Training Volunteer and Militia Coops, and Rationing Irregulars.</i>			
May ...		Mess of Volunteer Guard, Auckland	38 1 6		
"		Pay of Officers and Drill Sergeants ditto	78 18 6		
"		Taranaki Militia, Sundries, New Plymouth	429 10 11		
June ...		Militia Officers, Drill Instructors' Salary and Forage, Auckland	269 9 6		
"		Ditto Volunteers Pay, ditto	142 12 0		
"		Ditto ditto Rations, &c., ditto	53 10 5		
"		Ditto ditto Horses for Cavalry Instructors, ditto... ..	109 0 0		
"		Ditto ditto Guard Mess, ditto	27 18 0		
"		Ditto ditto Sundries, ditto	12 3 5		
"		Ditto ditto Great Coats, ditto	7 0 0		
"		Rations for Irregulars, New Plymouth	14 11 5		
"		Militia, Blankets, &c., ditto	17 0 0		
"		Assistant Adjutant, and Sundries, Nelson	60 8 7		
"		Forage, Nelson	5 0 0		
July ...		Pay and Allowances of Drill Instructors, Auckland	390 14 7		
"		Horse for Cavalry Guard, Auckland	30 0 0		
"		Mess for Volunteer ditto, ditto	20 2 0		
"		Militia, Clothing, New Plymouth	284 17 0		
August ...		Volunteer Drill Instructors, Forage and Ammunition, Auckland	135 0 11		
"		Militia Pay and Forage, Auckland	188 7 6		
"		Ditto Sundries, ditto	66 0 3		
"		Ditto Clothing, New Plymouth	762 10 6		
September		Volunteers Pay and Forage, Auckland	93 5 0		
"		Ditto Grinding Cutlasses, &c., ditto	1 18 0		
"		Militia Pay and Forage, ditto	228 2 0		
"		Ditto Printing, Rent, &c., ditto	27 6 11		
"		Percussion Caps, ditto	12 3 0		
"		Militia Clothing, &c., New Plymouth	317 19 6		
"		Rations for Irregulars, ditto	16 13 8		
"		Militia Contingencies and difference of Pay, ditto	37 8 3		
"		Freight of Clothing, Militia, ditto	46 10 0		
"		Volunteers' Pay and Forage, Wellington	52 0 0		
"		Ditto Contingencies, Wanganui	22 0 4		
"		Assistant Adjutant, Nelson	32 6 0		
"		Militia, Pay and Forage, Wanganui	76 0 6		
				4,697 10 2	
					16,898 0 8
		Carried forward ... ..	...	...	£21,022 12 11

REPORT OF THE AUDIT COMMITTEE

VI. (No. 2.)

LOAN

Loan of £150,000.—Statement of Expenditure to the 30th September, 1860,

RECEIPTS.											£	s.	d.
Nil	...	..	...	...	...	...	...	...	...	...	Nil		

VII.

LAND REVENUE

Statement of Transactions by Receivers of Land Revenue

RECEIPTS.	To	£	s.	d.	£	s.	d.
PROVINCE OF AUCKLAND—							
Sales of Crown Lands	1859. Dec. 31	4,818	5	4			
	1860. March 31	4,067	11	0			
Ditto ditto	June 30	1,672	9	6			
Ditto ditto	Sept. 30	915	13	0			
		<u>11,473 18 10</u>					
Depasturing Licenses	March 31	7	12	6			
Incidental Receipts ... ..	...	5	2	3			
Deposits ... ..	...	9	10	0			
		<u>11,496 3 7</u>					
Balance on 30th September, 1859 ... ..	...	115	0	0			
		<u>11,611 3 7</u>					
					11,496	3	7
PROVINCE OF TARANAKI—							
Sales of Crown Lands	1859. Dec. 31	50	14	0			
	1860. March 31	173	10	0			
Ditto ditto ... ..	...	2	0	0			
Rents ... ..	...					
		<u>£226 4 0</u>					
					226	4	0
PROVINCE OF WELLINGTON—							
Sales of Crown Lands	1859. Dec. 31	2,759	5	0			
	1860. March 31	8,781	5	0			
Ditto ditto	June 30	2,682	1	0			
Ditto ditto	Sept. 30	2,910	8	0			
		<u>17,132 19 0</u>					
Depasturing Licenses and Assessments	"	503	12	8			
		<u>17,636 11 8</u>					
Balance on 30th September, 1859 ... ..	...	1,001	0	0			
		<u>£18,637 11 8</u>					
					17,636	11	8
PROVINCE OF HAWKE'S BAY—(To 30th June, 1860, (9 months)							
Sales of Crown Lands	1859. Dec. 31	11,144	0	8			
	1860. March 31	10,872	2	6			
Ditto ditto	*June 30	12,073	12	1			
		<u>34,089 15 3</u>					
Depasturing Licenses and Assessments ... ..	...	478	9	11			
Deposits ... ..	...	5,846	17	0			
		<u>40,415 2 2</u>					
Balance on 30th September, 1859 ... ..	...	662	5	0			
		<u>£41,077 7 2</u>					
					40,415	2	2
PROVINCE OF NELSON—							
Sales of Crown Lands	1859. Dec. 31	6,208	5	6			
	1860. March 31	735	6	6			
Ditto ditto	June 30	277	2	9			
Ditto ditto	Sept. 30	9,267	10	10			
		<u>16,488 5 7</u>					
Carried forward... ..	...					
					£69,774	1	5

* Receivers Account for September Quarter, 1860, not received.

VII.

ACCOUNT

from the 1st October, 1859, to the 30th September, 1860.

EXPENDITURE.	To	£ s. d.	£ s. d.
PROVINCE OF AUCKLAND—			
Provincial Treasurer on account of Receipts	1859. Dec. 31	3,977 14 5	
	1860. March 31	3,362 14 10	
Ditto ditto ditto ditto	June 30	1,356 4 7	
Ditto ditto ditto ditto	Sept. 30	676 3 4	
Colonial Treasurer on account of Land Purchase Fund ...	"	9,372 17 2	
Receiver's Salary	"	1,904 11 5	
Refunds of Revenue	"	150 0 0	
Deposits transferred	"	59 5 0	
	"	9 10 0	
		<u>11,496 3 7</u>	11,496 3 7
Balance on 30th September, 1860		115 0 0	
		<u>£11,611 3 7</u>	
PROVINCE OF TARANAKI—			
Colonial Sub-Treasurer		226 4 0	
		<u>226 4 0</u>	226 4 0
PROVINCE OF WELLINGTON—			
Provincial Treasurer, on account of Receipts	1859. Dec. 31	1,669 5 0	
	1860. March 31	5,146 10 10	
Ditto ditto ditto ditto	June 30	1,985 18 3	
Ditto ditto ditto ditto	Sept. 30	1,980 17 0	
Colonial Sub-Treasurer on account of Land Purchase Fund ...		10,782 11 1	
Receiver's Salary, &c.		5,678 15 7	
Refunds of Revenue		225 0 0	
		1,831 5 0	
		<u>18,517 11 8</u>	18,517 11 8
Balance on 30th September, 1860		120 0 0	
		<u>£18,637 11 8</u>	
PROVINCE OF HAWKE'S BAY—			
Provincial Treasurer on account of Receipts	1859. Dec. 31	9,216 18 1	
	1860. March 31	8,977 17 6	
Ditto ditto ditto ditto	June 30	9,272 6 10	
Colonial Sub-Treasurer for Interest and Sinking Fund ...		27,467 2 5	
Receiver's Salary		5,493 7 9	
Refunds of Revenue		56 5 0	
Deposits transferred		1,586 0 0	
		5,802 12 0	
		<u>40,405 7 2</u>	40,405 7 2
Balance on 30th June, 1860		672 0 0	
		<u>£41,077 7 2</u>	
PROVINCE OF NELSON—			
Provincial Treasurer on account of Receipts	1859. Dec. 31	5,796 4 1	
	1860. March 31	353 3 3	
Ditto ditto ditto ditto	Sept. 30	7,906 18 3	
		<u>14,056 5 7</u>	
Carried forward... ..			<u>£70,645 6 5</u>

REPORT OF THE AUDIT COMMITTEE

VII.

LAND REVENUE

Statement of Transactions by Receivers of Land Revenue

RECEIPTS.	To	£	s.	d.	£	s.	d.	
Brought forward ... ..	...	16,488	5	7	69,774	1	5
PROVINCE OF NELSON (continued)—								
Depasturing Licenses and Assessments ... ..	...	687	6	5			
Timber Licenses ... ..	...	27	10	0			
Repayment of a Refund ... ..	...	38	0	0			
Deposits... ..	...	1,460	10	0			
		18,701	12	0	18,701	12	0	
Balance on 30th September, 1859 ... ..	...	1,477	19	6			
		<u>£20,179</u>	<u>11</u>	<u>6</u>				
PROVINCE OF MARLBOROUGH—								
Sales of Crown Lands	1860. June 30	60	0	0				
Ditto ditto	Sept. 30	8,962	13	0				
		9,022	13	0				
Depasturing Licenses and Assessments ... ..	...	1,341	1	3½			
Deposits... ..	...	679	18	0			
		<u>£11,043</u>	<u>12</u>	<u>3½</u>	11,043	12	3½	
PROVINCE OF CANTERBURY—								
Sales of Crown Lands	1859. Dec. 31	6,453	10	0				
Ditto ditto	1860. March 31	9,282	0	0				
Ditto ditto	June 30	12,879	12	0				
Ditto ditto	Sept. 30	12,141	2	0				
		40,756	4	0				
Depasturing Licenses and Assessments ... ..	...	12,831	16	8			
Timber Licenses ... ..	...	87	10	0			
Surveys ... ..	...	246	15	0			
Deposits... ..	...	3,825	0	9			
		57,697	6	5	57,697	6	5	
Balance on 30th September, 1859 ... ..	...	1,197	3	0			
		<u>£58,894</u>	<u>9</u>	<u>5</u>				
PROVINCE OF OTAGO—								
Sales of Crown Lands	1859. Dec. 31	23,262	8	7				
Ditto ditto	1860. March 31	17,586	15	0				
Ditto ditto	June 30	16,743	9	6				
Ditto ditto	Sept. 30	14,674	5	0				
		72,266	18	1				
Depasturing Licenses and Assessments ... ..	...	3,280	11	2			
Transfer Rural Certificate ... ..	...	133	0	0			
Timber Licenses ... ..	...	294	10	0			
Examining Records ... ..	...	0	12	6			
Deposits... ..	...	616	0	0			
		76,591	11	9	76,591	11	9	
Balance on 30th September, 1859 ... ..	...	4,266	10	0			
		<u>£80,858</u>	<u>1</u>	<u>9</u>				
General Balance on 30th September, 1859						233,808	3	10½
						8,719	17	6
						<u>£242,528</u>	<u>1</u>	<u>4½</u>
Balance on 30th September, 1860						£16,843	17	10½

VII.

ACCOUNT.

from the 1st October, 1859, to the 30th September, 1860.—*continued.*

EXPENDITURE.	To	£	s.	d.	£	s.	d.
Brought forward ... ..	...				70,645	6	5
PROVINCE OF NELSON (continued)—		14,056	5	7			
Colonial Sub-Treasurer for Interest and Sinking Fund ...	...	2,700	0	0			
Receiver's Salary ... ..	...	150	0	0			
Deposits transferred and repaid ... ..	...	1,476	12	9			
					18,382	18	4
Balance on 30th September, 1860 ... ..	...	18,382	18	4			
		1,796	13	2			
		£20,179	11	6			
PROVINCE OF MARLBOROUGH—							
Provincial Treasurer on account of Receipts	1860. Sep. 30	3,081	19	7			
Receiver's Salary	"	16	13	4			
Deposits transferred ... ..	...	45	6	0			
					3,143	18	11
Balance on 30th September, 1860 ... ..	...	3,143	18	11			
		7,899	13	4½			
		£11,043	12	3½			
PROVINCE OF CANTERBURY—							
Provincial Treasurer on account of Receipts	1859. Dec. 31	6,939	9	9			
Ditto ditto ditto ditto	1860. March 31	8,738	11	4			
Ditto ditto ditto ditto	June 30	22,111	10	1			
Ditto ditto ditto ditto	Sept. 30	10,454	5	6			
					48,243	16	8
Colonial Sub-Treasurer on account of Interest and Sinking Fund	"	4,650	0	0			
Receiver's Salary	"	150	0	0			
Refunds of Revenue ... ..	...	56	5	0			
Deposits refunded ... ..	...	2,736	6	5			
					55,836	8	1
Balance on 30th September, 1859 ... ..	...	55,836	8	1			
		3,058	1	4			
		£58,894	9	5			
PROVINCE OF OTAGO—							
Provincial Treasurer on account of Receipts	1859. Dec. 31	11,114	14	2			
Ditto ditto ditto ditto	1860. March 31	24,882	12	6			
Ditto ditto ditto ditto	June 30	16,907	2	10			
Ditto ditto ditto ditto	Sept. 30	18,346	2	3			
					71,250	11	9
Colonial Sub-Treasurer on account of Interest and Sinking Fund ... ..	...	4,650	0	0			
Receiver's Salary ... ..	...	75	0	0			
Deposits repaid ... ..	...	1,700	0	0			
					77,675	11	9
Balance on 30th September, 1860 ... ..	...	77,675	11	9			
		3,182	10	0			
		£80,858	1	9			
General Balance on 30th September, 1860 ... ..	...				225,684	3	6
					16,843	17	10½
					£242,528	1	4½

VIII.

ADVANCE

	£	s.	d.	£	s.	d.
1. <i>Officers of Government and others—</i> Amount accounted for to 30th September, 1860	16,032	7	9
2. <i>Provinces—</i> Amount of Advances refunded 30th September, 1860	6,007	15	6
3. <i>Imperial Share of Steam Subsidy—</i> Amount to 31st July, 1860	14,000	0	0
4. <i>Steam Loan—</i> Amount of Refund by I.C.R.M.S. Co. Amount of Refund on account of Interest	11,750	0	0
				1,472	16	1
5. <i>British Treasury—</i> Interest and Sinking Fund to 30th June, 1860	25,788	5	0
6. <i>Union Bank, London</i>
7. <i>Commissariat</i>
8. <i>Native Hostelry</i>
Balance 30th September, 1860	53,708	5	3
				£ 128,759	9	7

IX.

BANK OF ISSUE

	£	s.	d.
Balance on 30th September, 1859	848	12	0
	£848	12	0
Balance brought down	639	12	0

VIII.

ACCOUNT.

					£	s.	d.	£	s.	d.
1. Officers of Government and others—										
	Balance of Advance on 30th September, 1859	...	...	...	9,061	1	7			
	Amount of Advance Land Purchases, &c., &c.	...	...	...	17,129	10	10			
								26,190	12	5
2. Provinces—										
	Balance of Advance to 30th September, 1859	...	...	...	4,805	12	3			
	Expenditure to 30th September, 1860	...	...	...	18,238	4	5			
								23,043	16	8
3. Imperial Share of Steam Subsidy—										
	Balance on 30th September, 1859	...	...	...	1,500	0	0			
	Advance to 31st October, 1860	...	...	...	13,750	0	0			
								15,250	0	0
4. Steam Loan—										
	Balance on 30th September, 1859	...	...	...	...			22,500	0	0
	Balance Interest Account on 30th September, 1859	...	...	...	834	2	2			
	Interest to 30th September, 1860	...	...	...	1,009	7	6			
								1,843	9	8
5. British Treasury—										
	Balance on 30th September, 1859	...	...	...	13,567	10	0			
	Remittance to 31st December, 1860	...	...	...	25,361	0	0			
								38,928	10	0
6. Union Bank, London—										
	Balance on 30th September, 1859	...	...	...	215	2	11			
	Amount to 30th September, 1860	...	...	...	455	18	0			
								671	0	11
7. Commissariat—										
	Advances on account Pensions	...	...	...	...			329	6	9
8. Native Hostelry—										
	Advance on account Native Hostelry Fees	...	...	...	...			2	13	2
								£ 128,759	9	7
Balance 30th September, 1860					...	...	...	53,708	5	3

IX.

ACCOUNT.

		£	s.	d.
1859				
October...	Notes retired	61	0	0
November	"	8	0	0
1860				
January...	"	2	0	0
February..	"	13	0	0
March ...	"	12	0	0
April ...	"	106	0	0
July ...	"	4	0	0
August...	"	3	0	0
		209	0	0
Balance on September, 1860		639	12	0
		£848	12	0

REPORT OF THE AUDIT COMMITTEE

X.

AUCKLAND RESERVES'

Statement of Receipts and Expenditure under the provisions of the "Auckland

		RECEIPTS.					£	s.	d.	£	s.	d.	
1860	August ...	Cash on account of Proceeds of Sale of Allotments, in Section 10, City of Auckland, Sections 6 and 18 Suburbs of Auckland and small Tamaki Farms					3,554	12	9				
	September	Ditto ditto					367	11	9	3,922	4	6	
		Balance on 30th September, 1860									3,922	4	6
											1,565	2	7
											5,487	7	1

XI.

BAY OF ISLANDS

		RECEIPTS.					£	s.	d.			
		Balance on 30th September, 1860								1,212	12	9
							£			1,212	12	9

X.

ACT ACCOUNT.

Reserves' Act, 1858," from the 1st October, 1859, to the 30th September, 1860.

		EXPENDITURE.				£	s.	d.	£	s.	d.
		MISCELLANEOUS.									
1860	May and July	Expenses surveying Land and marking off Allotments for Sale ...				10	8	6			
	"	Labour in Government Domain				12	12	0			
March ...		Lodge for Government House Grounds, paid in excess of Contract for building				57	8	2			
									80	8	8
		STANLEY STREET.									
Oct. '59 to Aug. '60		Labour, &c., forming the Street, &c.							395	19	5
		RESIDENT MAGISTRATE'S COURT HOUSE.									
1860	January to Sept.	One-half the amount paid Contractor for the Building (the other moiety being charged to the Province of Auckland)				1,424	5	0			
August ...		One-half ditto for additional work				56	5	0			
September		Ditto ditto				438	19	6			
									1,919	9	6
									2,395	17	7
		Balance on 30th September, 1859							3,091	9	6
									5,487	7	1
		Balance brought down... ..							1,565	2	7

XI.

SETTLEMENT ACT ACCOUNT.

		EXPENDITURE.				£	s.	d.	£	s.	d.
1860	May ...	Paid S. Kempthorne, on account of Survey of Kawakaua Block ...							70	0	0
June ...		Ditto ditto ditto ...							50	0	0
July ...		Ditto ditto ditto ...				50	0	0			
"		Paid T. R. Mould, Postage				0	16	0			
									50	16	0
"		" S. Kempthorne, Kawakaua							100	0	0
March ...		" W. Clark, on account of Survey				150	0	0			
"		" Ditto ditto				100	0	0			
									250	0	0
July ...		" Ditto ditto							450	0	0
September		" Ditto ditto							224	6	9
									1,195	2	9
		Balance on 30th September, 1859							17	10	0
									£ 1,212	12	9

XV.

DEPOSIT

RECEIPTS.						£	s.	d.	£	s.	d.
1. Intestate Estates—											
Receipts on account of	...	...	...	...	...	2,541	6	2			
Balance 30th September, 1859	...	...	...	...	...	6,023	11	9			
									8,564	17	11
2. Miscellaneous—											
Receipts to 30th September, 1860	...	...	...	...	...	...			2,640	8	11
3. Promissory Notes—											
On account of Land Sales under Auckland Reserves Act	...	...	...	...	...	...			3,632	18	8
4. Sinking Fund—											
Six months' interest on Stock—on £6,207 10 7 to 5th July, 1859, and on	...	...	...	...	...	227	13	6			
£9,576 1859 to 5th January, 1860	...	...	...	...	...	8,050	0	0			
Transferred from R. Account for year ended 30th June 1860	...	...	...	...	...	...
Transferred from Reserve Fund—on £25,000 B to 30th June, 1859, and	...	...	...	...	...	625	0	0			
on £25,000 C to 30th June, 1859	...	...	...	...	...	...			8,902	13	6
Balance to 30th September, 1859	...	...	...	...	...	...			9,044	5	8
5. Land Purchase Funds—											
Province of Auckland:											
One-sixth Gross Land Revenue (with interest) to 30th Sept., 1860	...	...	...	...	...	2,045	18	10			
Balance on 30th September, 1859	...	...	...	...	...	1,782	15	2			
									3,828	14	0
Province of Wellington:											
One-sixth Gross Land Revenue (with interest) to 30th June, 1860	...	...	...	...	...	5,748	4	8			
Balance on 30th September, 1859	...	...	...	...	...	3,238	6	10			
									8,986	11	6
Province of Hawke's Bay:											
One sixth Gross Land Revenue (with interest) to 30th Sept., 1860	...	...	...	...	...	6,369	10	10			
Balance on 30th September, 1859	...	...	...	...	...	3,826	13	2			
									10,196	4	0
6. Suspense Account—											
British Treasury	...	...	...	...	...	...			8,133	9	1
									<u>£63,930</u>	<u>3</u>	<u>3</u>
Balance on 30th September, 1860	...	...	...	...	...	...			58,455	9	7

XVI.

INVESTMENT

						£	s.	d.			
Balance 30th September, 1860			27,409	1	2
									<u>£27,409</u>	<u>1</u>	<u>2</u>

XVII.

DEBT ACCOUNT.

						£	s.	d.
Balance on 30th September, 1860	...	...	...	...	...	444,044	11	0

XVIII.

ACCOUNT.

						£	s.	d.
Balance on the 30th September, 1860	...	...	...	...	...	160,044	11	0
						£	160,044	11 0

DR. BALANCE SHEET OF THE GENERAL GOVERNMENT

			£	s.	d.	PAGE.
I.	To Ordinary Revenue, Financial Year 1859-60	...	...			12 13
II.	„ Supplementary Account	...	...			14 15
III.	„ Civil List Fund	...	6,206	10	10	14 15
IV.	„ Reserve Fund Account	...	10,029	5	5	18 19
V.	„ Provinces' Surplus Revenue Account	...	21,057	13	10 ³ / ₄	18 19
VI. (1)	„ Loan Account, £500,000	...	49,503	15	11	20 21
VII.	„ Land Revenue Account	...	16,843	17	10 ¹ / ₂	28 29
VIII.	„ Advance Account	...	...			32 33
IX.	„ Bank of Issue Account	...	639	12	0	32 33
X.	„ Auckland Reserves Act 1858 Account	...	...			34 35
XI.	„ Bay of Islands Settlement Act 1858 Account	...	...			34 35
XII.	„ Gold Fields' Act, 1858 Account	...	2	13	10	36 37
XIII.	„ Gold Duty Act, 1858 Account	...	564	0	4	36 37
XIV.	„ Native Circuit Courts Act, 1858 Account	...	35	19	0	36 37
XV.	„ Deposit Account	...	58,455	9	7	38 39
XVI.	„ Investment Account...	...	...			38 39
XVII.	„ Debenture Debt Account	...	444,044	11	0	40 41
XVIII.	„ Debt Apportionment Account...	...	...			40 41
	„ Ordinary Revenue to 30th September, 1860	...	51,364	11	7	
	Less Expenditure	„	15,520	16	0	
			<hr/>			35,843 14 10
			<hr/>			£ 643,227 4 6 ¹ / ₄

OF NEW ZEALAND ON THE 30TH SEPTEMBER, 1860.

CR.

	£	s.	d.	PAGE.
I. By Ordinary Revenue, Financial Year 1859-60 ... ..	...			12 13
II. „ Supplementary Account	36,537	14	1	14 15
III. „ Civil List Fund ... ..	...			14 15
IV. „ Reserve Fund Account ... ..	...			18 19
V. „ Provinces' Surplus Revenue Account ... ..	...			18 19
VI. (2) „ Loan Account, £150,000	25,043	14	2	22 23
VII. „ Land Revenue Account ... ..	...			28 29
VIII. „ Advance Account	53,708	5	3	32 33
IX. „ Bank of Issue Account ... ..	...			32 33
X. „ Auckland Reserves Act 1858 Account	1,565	2	7	34 35
XI. „ Bay of Islands Settlement Act Account	1,212	19	9	34 35
XII. „ Gold Fields' Act 1858 Account ... ..	...			36 37
XIII. „ Gold Duty Act 1858 Account ... ..	...			36 37
XIV. „ Native Circuit Courts Act 1858 Account ... ..	...			36 37
XV. „ Deposit Account ... ..	...			38 39
XVI. „ Investment Account	27,469	1	2	38 39
XVII. „ Debenture Debt Account ... ..	...			40 41
XVIII. „ Debt Apportionment Account... ..	444,044	11	0	40 41
„ Balance in the hands of Treasurers and Sub-Accountants in the Colony, viz. :—				
Amount standing to the Debit of the respective Accountants, exclusive of Receivers of Land Revenue	29,693	9	7½	
Balance of Remittances between the several Accountants	7,168	16	0	
Balances in hands of Receivers of Land Revenue	16,843	17	10½	
	<hr/>			
	53,706	3	6¼	
	<hr/>			
	£ 643,227	4	6¼	

Statement, in detail, of the Ordinary Revenue for the Financial Year ended 30th June, 1860.

CUSTOMS.					£	s.	d.	£	s.	d.	£	s.	d.
AUCKLAND—													
Auckland	...	...	...	...	58,080	15	6						
Wangarei and Kaipara	...	...	...	...	380	11	5						
Russell	...	...	...	...	1,228	3	6						
Mongonui	...	...	...	...	1,029	8	3						
Hokianga	...	...	...	...	150	5	3						
Kawhia	...	...	...	...	138	3	5						
								61,007	7	4			
TARANAKI—													
New Plymouth	...	...	...	...	...			5,455	15	1			
WELLINGTON—													
Wellington	...	...	...	...	29,966	2	9						
Wanganui	...	...	...	...	4,022	3	1						
								33,988	5	10			
HAWKE'S BAY—													
Napier	...	...	...	...	...			7,136	6	8			
NELSON—													
Nelson	...	...	...	...	13,776	6	10						
Collingwood	...	...	...	...	551	11	3						
Wairau	...	...	...	...	276	11	4						
								14,604	9	5			
MARLBOROUGH—													
Wairau	...	...	...	...	...			612	11	7			
CANTERBURY—													
Lyttelton	...	...	...	...	29,964	15	7						
Akaroa	...	...	...	...	487	1	7						
								30,451	17	2			
OTAGO—													
Dunedin	...	...	...	...	22,657	15	10						
Invercargill	...	...	...	...	2,207	18	2½						
								24,865	14	0½			
GENERAL—													
Chatham Islands	...	...	...	...	...			74	15	5			
TOTAL CUSTOMS REVENUE													
								...			178,197	2	6½
FINES, PENALTIES, RENTS, &c.													
AUCKLAND—													
Auckland, Russell, and Hokianga	...	...	...	...	198	8	8						
TARANAKI—													
New Plymouth	...	...	...	...	50	6	5						
WELLINGTON—													
Wellington	...	...	...	...	0	3	0						
NELSON—													
Nelson and Collingwood	...	...	...	...	103	8	11						
CANTERBURY—													
Akaroa	...	...	...	...	0	8	0						
OTAGO—													
Dunedin and Invercargill	...	...	...	...	0	6	6						
								353	1	6			
TOTAL FEES, &c.													
								...			353	1	6
POST OFFICE.													
AUCKLAND													
								2,787	2	1			
TARANAKI													
								330	7	2			
WELLINGTON—													
Wellington	...	...	...	...	1,252	17	4						
Wanganui	...	...	...	...	221	9	9						
								1,474	7	1			
HAWKE'S BAY													
								426	5	9			
NELSON													
								883	19	2			
MARLBOROUGH—													
Blenheim	...	...	...	...	59	5	0						
								943	4	2			
CANTERBURY—													
Lyttelton and Christchurch	...	...	...	...	1,840	19	3½						
Akaroa	...	...	...	...	43	8	1						
								1,884	7	4½			
Carried forward													
								7,845	13	7½	178,550	4	0½

Statement, in detail, of Ordinary Revenue, &c.—*continued.*

					£	s.	d.	£	s.	d.	£	s.	d.
Brought forward ... ..					...			7,845	13	7½	178,550	4	0½
POST OFFICE—<i>continued.</i>													
OTAGO—													
Dunedin	...	...	...	...	1,085	16	1½						
Invercargill	...	...	..	...	68	5	11						
								1,154	2	0½			
TOTAL POSTAL REVENUE ... ..					...			...			8,999	15	8
JUDICIAL—FEES AND FINES.													
SUPREME COURT—													
Auckland	...	...	...	...	195	8	6						
Taranaki	...	...	...	...	0	16	0						
Wellington	...	...	...	...	213	11	0						
Nelson	...	...	...	...	206	3	6						
Canterbury	...	...	...	...	345	11	4						
Otago	...	...	..	...	31	5	8				992	16	0
SHERIFF—													
Auckland	...	...	...	...	77	17	1						
Wellington	...	...	...	...	29	1	9						
Nelson	...	...	...	...	27	9	7						
Canterbury	...	...	...	...	179	7	4						
Otago	...	...	...	...	6	3	0				319	18	9
DISTRICT COURTS—													
Auckland	...	...	...	...	228	2	0						
New Plymouth...	...	...	...	...	33	19	10						
Wellington and Wanganui	...	...	...	...	263	6	2						
Hawke's Bay	...	...	...	...	41	13	0						
Nelson	...	...	...	...	360	9	11						
Otago	...	...	...	...	205	6	1				1,132	17	0
RESIDENT MAGISTRATE'S COURTS—													
Auckland	...	...	...	...	907	1	2						
Onehunga	...	...	...	...	101	1	9						
Howick	...	...	...	...	22	16	4						
Wangarei	...	...	...	...	5	7	10						
Russell	...	...	...	...	61	10	0						
Mongonui	...	...	...	...	43	1	0						
Papakura	...	...	...	...	15	19	0						
Waiuku	...	...	...	...	6	3	0						
Turanga	...	...	...	...	18	12	0						
Raglan	...	...	...	...	7	6	6						
Circuit	...	...	...	...	70	11	6				1,259	10	1
TARANAKI—													
New Plymouth	...	...	...	...	...			149	12	0			
WELLINGTON—													
Wellington	...	...	...	...	787	17	0						
Wanganui	...	...	...	...	175	10	0				963	7	0
HAWKE'S BAY—													
Napier	...	...	...	...	...			118	19	6			
NELSON—													
Nelson	...	...	...	...	678	2	6						
Richmond	...	...	...	...	105	17	3						
Collingwood	...	...	...	...	123	13	0						
Motueka	...	...	...	...	23	15	0						
Blenheim	...	...	...	...	31	2	0				962	9	9
MARLBOROUGH—													
Blenheim	...	...	...	...	...			94	9	8			
CANTERBURY—													
Lyttelton	...	...	...	...	328	14	2						
Christchurch	...	...	...	...	2,775	2	7						
Akaroa	...	...	...	...	80	7	6						
Timaru	...	...	...	...	96	11	4						
Kaiapoi	...	...	...	...	224	8	0				3,505	3	7
OTAGO—													
Dunedin	...	...	...	...	676	16	11½						
Invercargill	...	...	...	...	43	19	2				720	16	1½
TOTAL JUDICIAL ... ..					...			...			10,219	19	5½
Carried forward ... ..					...			...			£197,769	19	2

REPORT OF THE AUDIT COMMITTEE

Statement, in detail, of Ordinary Revenue, &c.—continued.

	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	197,769	19	2
FEES—REGISTRATION OF BIRTHS, DEATHS, & MARRIAGES.									
AUCKLAND	219	17	0
TARANAKI	23	15	6
WELLINGTON— Wellington	82	17	6	110	3	6
Wanganui ... ..	...	...	...	27	6	0
HAWKE'S BAY	18	9	6
NELSON— Nelson	111	11	0
Blenheim ... ..	...	...	...	...	...	...
MARLBOROUGH— Blenheim	14	3	6
CANTERBURY	14	18	0
OTAGO	148	5	0
GENERAL— Stewart's Island	2	5	0
TOTAL REGISTRATION OF BIRTHS, &c.	663	8	0
FEES ON ISSUE OF CROWN GRANTS.									
Auckland	244	0	0	1,003	0	0
Taranaki	37	0	0	...	...	...
Wellington	141	0	0	...	...	...
Hawke's Bay	236	0	0	...	...	...
Nelson	154	0	0	...	...	...
Canterbury	92	0	0	...	...	...
Otago	99	0	0	...	...	...
TOTAL FEES ON ISSUE OF CROWN GRANTS ...	...	...	...	...	...	...
MISCELLANEOUS.									
FEES ON ARMS AND AMMUNITION LICENCES.									
Auckland	212	17	6	2,260	3	11
New Plymouth	6	17	6	...	...	...
Wellington	24	10	0	...	...	...
Napier	25	2	6	...	...	...
Nelson	12	12	6	...	...	...
Marlborough	2	0	0	...	...	...
Canterbury	16	0	0	...	...	...
Dunedin	4	15	0	...	...	...
Invercargill	6	0	0	...	...	...
TOTAL FEES ON ARMS AND AMMUNITION LICENCES ...	...	...	...	...	...	...
FEES AND PAYMENTS, LAND CLAIMS COMMISSIONER ...	2,028	9	6	...	...	...
“ Government Domain	60	1	3	...	...	...
“ Merchant Shipping	67	8	0	...	...	...
“ Office	29	17	9	...	...	...
Sundries	74	7	5	...	...	...
TOTAL MISCELLANEOUS	2,570	18	11
TOTAL ORDINARY REVENUE FOR FINANCIAL YEAR ENDED 30TH JUNE, 1860	£202,007	6	1

Statement in detail of Expenditure on account of Ordinary Revenue for the Financial Year ended 30th June, 1860.

	£	s.	d.	£	s.	d.	£	s.	d.
Civil List Fund (A) ... ..	...			...			19,000	0	0
PERMANENT CHARGES.									
INTEREST AND SINKING FUND ACCOUNT.									
<i>New Zealand Debenture Act, 1856.</i>									
On 8 per cent. Debentures, to 31st December, 1859 ...	...			1,348	0	0			
<i>New Zealand Loan Act, 1856.</i>									
On Debentures, Series A, 300,000, 1 year at 4 per cent...	12,000	0	0						
" " B, 25,000 " " "	1,000	0	0						
" " C, 25,000 " " "	1,000	0	0						
" " D, 50,000 " " "	2,000	0	0						
" " E, 30,000, 9 months to 31st March	900	0	0						
	16,900	0	0						
To Reserve Fund on Series E, 20,000 3 months ...	200	0	0				17,100	0	0
On Debentures, Series A, 300,000 1 year at 2 per cent...	6,000	0	0						
" " B, 25,000 " " "	500	0	0						
" " C, 25,000 " " "	500	0	0						
" " D, 50,000 " " "	1,000	0	0						
" " E, 30,000 9 months " "	450	0	0						
" " " 20,000 " " "	300	0	0						
							* 8,750	0	0
							27,198	0	0
REIMBURSEMENTS ON ACCOUNT OF INTEREST AND SINKING FUND.									
<i>Provinces—Northern Island.</i>									
Auckland, on £26,000, 1 year	£1,560								
" 9,000, 9 months	405								
	1,965	0	0						
Wellington and Hawke's Bay, £39,000, 1 year...	£2,340								
" 10,000, 9 months	450								
	2,790	0	0						
	4,755	0	0						
<i>Provinces—Southern Island.</i>									
Nelson	£2,700								
Canterbury	4,650								
Otago	4,650								
	12,000	0	0						
	16,755	0	0						
Inter-Colonial Royal Mail Steam Company, Interest on Balance of Loan of £25,000	1,009	7	6						
Province of Auckland, Interest on Temporary Loan of £5,000	112	1	11						
Union Bank, Auckland and Wellington, in Acc. Current	141	12	11						
" London, " " "	455	18	0						
	18,474	0	4						
Total Interest and Sinking Fund (B) ... ..	...						8,723	19	8
PAID UNDER ACTS OF GENERAL ASSEMBLY.									
<i>Pensions' Act, 1856.</i>									
A. Sinclair	466	13	4						
W. Swainson	400	0	0						
A. Shepherd, to 20th July, 1859	25	16	1						
	892	9	5						
<i>Land Claims' Settlement Act, 1856.</i>									
Commissioner and Clerks	1,100	0	0						
Interpreter, July	16	14	6						
Contingencies	144	0	0						
	1,260	14	6						
Carried forward ... ..	...						2,153	3	11
							27,723	19	8

* Of this amount (£8,750) the sum of £700 is transferred to Reserve Fund Account, viz.—

B, £25,000, 30th September, 1859, 3 months	£125
B, 25,000, 30th June, 1860, 3 months	125
E, 20,000, " " 9 "	300
E, 30,000, " " 3 "	150

£700

REPORT OF THE AUDIT COMMITTEE

Statement, in detail, of Expenditure—*continued.*

					£	s.	d.	£	s.	d.	£	s.	d.
Brought forward					...	...	...	2,153	3	11	27,723	19	8
<i>Audit Act, 1858.</i>													
Auditor ...					500	0	0						
Reserve Fund for Audit Committee ...					150	0	0	650	0	0			
<i>Martin's Annuity Act, 1858.</i>													
Wm. Martin ...					...	...	...	333	6	8			
<i>Civil Service Superannuation Act, 1858.</i>													
J. G. Johnson ...					75	0	0						
W. L. Howard ...					61	9	0						
B. Woods ...					50	1	8	186	10	8			
<i>Native Schools Act, 1858.</i>													
Grants in aid, <i>Northern Division</i> —													
				£	s.	d.							
				Church of England ...	2,950	0	0						
				Wesleyan Church ...	1,740	0	10						
				Roman Catholic Church ...	1,002	14	10	5,692	15	8			
Grants in aid, <i>Southern Division</i> —													
				Church of England ...	240	0	0						
				Wesleyan Church ...	424	2	2						
				Roman Catholic Church ...	150	6	1	814	8	3			
Balance carried to <i>Reserve Fund</i>					6,507	3	11	7,000	0	0			
					492	16	1						
<i>Public Debt Apportionment Act, 1858.</i>													
New Plymouth Guarantee ...					2,200	0	0						
Less Receipts ...					349	4	0	1,850	16	0			
<i>Waste Lands Act, 1858.</i>													
Secretary of Crown Lands and Clerks ...					750	0	0						
Crown Grant Office ...					525	0	0	1,275	0	0			
Total under Acts of General Assembly (C)					...	...	...	...	...	...	13,448	17	3
TOTAL PERMANENT CHARGES					...	...	...	£22,172	16	11			
Carried forward					...	...	...	...	...	...	41,172	16	11

Statement, in detail, of Expenditure—*continued.*

Under the Appropriation Act of 1858.	Salaries.	Contingencies	Totals.	Votes.	Excess charged to Supplement-ary Account.	Saving.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward ...	...	...	...	...	...	...	41,172 16 11
CLASS I.—EXECUTIVE.							
Governor's Establishment ...	500 0 0	164 14 0	664 14 0	764 5 0	...	99 11 0	
Colonial Secretary's Department ...	625 0 0	...	625 0 0	650 0 0	...	25 0 0	
Attorney-General's Department ...	280 0 0	...	280 0 0	280 0 0	...	...
Colonial Treasurer's Department ...	380 0 0	...	380 0 0	500 0 0	...	120 0 0	
Native Minister's Department ...	496 2 9	...	...	...	...	...
Ditto ditto ditto New Plymouth ...	62 10 0	...	558 12 9	600 0 0	...	41 7 3	
Auditor's Department ...	400 0 0	...	400 0 0	400 0 0	...	...
Registrar-General's Department ...	475 0 0	46 19 7	521 19 7	575 0 0	...	53 0 5	
Extra Clerical Assistance ...	529 17 9	...	529 17 9	600 0 0	...	70 2 3	
Contingencies ...	...	280 4 2	280 4 2	300 0 0	...	19 15 10	
<i>District Registrars of Births, Deaths, and Marriages.</i>	3,748 10 6	491 17 9	4,240 8 3	4,669 5 0	...	428 16 9	
Auckland District ...	137 1 0	}	520 5 0	600 0 0	...	79 15 0	
New Plymouth ditto ...	23 15 6						
Wellington ditto ...	68 9 0						
Wanganui ditto ...	27 6 0						
Wairarapa ditto ...	14 8 6						
Napier ditto ...	18 9 6						
Nelson ditto ...	111 11 0						
Mariborough ditto ...	14 3 6						
Akaroa and Kaiapoi ditto ...	14 18 0						
Dunedin ditto ...	55 7 0						
Invercargill ditto ...	32 11 0						
Stewart's Island ...	2 5 0						
Total Executive (D) ...	4,268 15 6	491 17 9	4,760 13 3	5,269 5 0	...	508 11 9	4,760 13 3
CLASS II.—LEGISLATIVE.							
Legislative Council ...	450 0 0	...	450 0 0	465 0 0	...	15 0 0	
House of Representatives ...	1,350 0 0	...	1,350 0 0	1,380 0 0	...	30 0 0	
General Expenses ...	...	604 17 2	604 17 2	2,150 0 0	...	1,545 2 10	
Total Legislative (E) ...	1,800 0 0	604 17 2	2,404 17 2	3,995 0 0	...	1,590 2 10	2,404 17 2
CLASS III.—JUDICIAL.							
<i>Supreme Court.</i>							
Travelling Expenses of Judges on Circuit ...	...	228 18 6	228 18 6	300 0 0	...	71 1 6	
<i>Supreme Court.</i>							
Auckland ...	950 0 0	35 13 6	985 13 6	1,000 0 0	...	14 6 6	
Taranaki ...	50 0 0	...	50 0 0	60 0 0	...	10 0 0	
Wellington ...	650 0 0	95 0 2	745 0 2	700 0 0	45 0 2	...	
Nelson ...	150 0 0	8 6 1	158 6 1	200 0 0	...	41 13 11	
Canterbury ...	272 9 7	7 16 0	280 5 7	250 0 0	30 5 7	...	
Otago ...	115 10 0	20 2 9	135 12 9	60 0 0	75 12 9	...	
Total Supreme Court (F) ...	2,187 19 7	395 17 0	2,583 16 7	2,570 0 0	150 18 6	137 1 11	2,432 18 1
Deduct excess... ..	...	...	150 18 6	...	..	...
<i>District and Resident Magistrates' Courts.</i>							
Auckland ...	1,505 4 3	58 3 3	1,563 7 6	1,510 0 0	53 7 6	...	
Onehunga ...	150 0 0	20 15 11	170 15 11	165 0 0	5 15 11	...	
Howick ...	150 0 0	11 14 0	161 14 0	165 0 0	...	3 6 0	
Papakura ...	150 0 0	1 10 0	151 10 0	165 0 0	...	13 10 0	
Waiuku ...	144 7 0	13 6 0	157 13 0	165 0 0	...	7 7 0	
Wangarei ...	150 0 0	5 0 0	155 0 0	175 0 0	...	20 0 0	
Russell and Hokianga ...	250 0 0	1 10 0	251 10 0	475 0 0	...	223 10 0	
Turanga ...	...	24 15 0	24 15 0	...	24 15 3	...	
Mongonui ...	275 0 0	0 7 0	275 7 0	335 0 0	...	59 13 0	
Raglan ...	200 0 0	12 7 2	212 7 2	210 0 0	2 7 2	...	
New Plymouth ...	550 0 0	19 17 8	569 17 8	590 0 0	...	20 2 4	
Carried forward ...	3,524 11 3	169 6 0	3,693 17 3	3,955 0 0	86 5 7	347 8 4	50,771 5 5

REPORT OF THE AUDIT COMMITTEE

Statement, in detail, of Expenditure—*continued.*

Under the Appropriation Act of 1858.	Salaries.		Contingencies		Totals.		Votes.		Excess charged to Supplement-ary Account.		Saving.																
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.												
Brought forward ...	3,524	11	3	169	6	0	3,693	17	3	3,955	0	0	86	5	7	347	8	4	50,771	5	5						
<i>District and Resident Magistrates' Courts (continued).</i>																											
Wanganui ...	443	8	0	33	13	6	477	1	6	375	0	0	102	1	6	...	...	...	...	...	...
Wellington ...	1,677	5	1	226	14	11	1,904	0	0	1,041	5	0	862	15	0	...	...	...	...	...	...
Napier ...	569	2	2	116	0	2	685	2	4	425	0	0	260	2	4	...	...	...	...	...	...
Collingwood ...	291	13	4	3	2	8	294	16	0	330	0	0	...	...	...	35	4	0	...	...	...			
Nelson ...	1,023	17	5	124	2	8	1,148	0	1	875	0	0	273	0	1	...	...	...	...	...	...
Wairau (Nelson Province) ...	80	0	0	5	16	0	317	7	0	225	0	0	92	7	0	...	...	...	...	...	...
Ditto (Marlborough Province) ...	212	5	0	19	6	0									
Christchurch, Lyttelton and Kaiapoi ...	1,018	9	10	217	2	7	1,289	12	5	980	0	0	309	12	5	...	...	...	...	...	...
Timaru ...	150	0	0	5	12	0	155	12	0	160	0	0	...	...	...	4	8	0	...	...	...			
Akaroa ...	200	0	0	0	19	6	200	19	6	220	0	0	...	...	...	19	0	6	...	...	...			
Dunedin ...	825	14	0	172	19	9	998	13	9	675	0	0	323	13	9	...	...	...	...	...	...
Invercargill ...	200	0	0	0	10	10	200	0	10	200	0	0	0	10	10	...	...	...	...	...	...
Petty Sessions Courts ...	...	...	...	...	...	...	...	...	...	300	0	0	...	...	...	300	0	0	...	...	...			
Total District and Resident Magistrates' Courts (G) ...	10,216	6	1	1,149	6	7	11,365	12	8	9,761	5	0	2,310	8	6	706	0	10	9,055	4	2						
Deduct excess... ..	...	...	...	...	...	...	2,310	8	6	...	...	...	...	...	...	...	...	...	...	...	...
<i>Coroners.</i>																											
Auckland ...	...	...	...	83	5	0	361	15	0	361	15	0	...	...	...	...	...	...	...	...	...
Taranaki	13	16	0						
Wellington	50	9	6						
Napier	8	14	0						
Nelson	59	19	6						
Marlborough	21	4	0						
Canterbury	95	3	6						
Otago ...	...	...	...	29	3	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total Coroners (H) ...	...	...	...	361	15	0	361	15	0	361	15	0	...	...	...	...	...	...	361	15	0
CLASS IV.—CUSTOMS.																											
Chatham Islands ...	...	...	...	2	12	6	455	0	0	455	0	0	...	...	...	...	...	...	...	...	...
Ditto to Reserve Fund ...	450	0	0	2	7	6							
Auckland ...	3,673	9	11	183	17	11	3,857	7	10	3,223	2	6	634	5	4	...	...	...	...	...	...
Wangarei and Kaipara ...	279	10	0	19	15	0	299	5	0	332	10	0	...	...	...	33	5	0	...	...	...			
Russell ...	582	10	0	4	18	4	587	8	4	627	10	0	22	2	4	...	...	...	...	...	...
Hokianga ...	50	0	0	12	4	0	62	4	0							
Mongonui ...	286	10	2	46	10	0	333	0	2	285	0	0	48	0	2	...	...	...	...	...	...
Kawhia ...	214	0	5	35	17	6	249	17	11	250	0	0	...	...	...	0	2	1	...	...	...			
New Plymouth ...	427	10	0	50	15	8	478	5	8	570	0	0	...	...	...	91	14	4	...	...	...			
Wanganui ...	401	10	0	44	14	1	446	4	1	265	0	0	181	4	1	...	...	...	...	...	...
Wellington ...	2,591	18	3	204	1	3	2,795	19	6	2,810	0	0	...	...	...	14	0	6	...	...	...			
Napier ...	500	18	0	58	17	1	559	15	1	400	0	0	159	15	1	...	...	...	...	...	...
Collingwood ...	360	0	0	9	4	9	369	4	6	380	0	0	...	...	...	10	15	6	...	...	...			
Nelson ...	1,491	2	1	56	17	5	1,547	19	6	1,702	17	6	...	...	...	154	18	0	...	...	...			
Wairau (Province of Nelson) ...	46	13	4	16	15	10	168	15	10	250	0	0	...	...	...	81	4	2	...	...	...			
Ditto (Province of Marlborough) ...	93	6	8	12	0	0							
Lyttelton ...	1,644	7	2	588	7	10	2,232	15	0	1,851	5	0	381	10	0	...	...	...	...	...	...
Akaroa ...	200	0	0	33	7	6	233	7	6	250	0	0	...	...	...	16	12	6	...	...	...			
Dunedin ...	1,105	6	8	186	0	1	1,291	6	9	1,010	0	0	281	6	9	...	...	...	...	...	...
Invercargill ...	450	0	0	24	3	0	474	3	0	350	0	0	124	3	0	...	...	...	...	...	...
Repairs to Buildings ...	...	...	...	39	7	10	39	7	10	300	0	0	...	...	...	260	12	2	...	...	...			
Unforseen Contingencies ...	...	...	...	107	0	0	107	0	0	500	0	0	...	...	...	393	0	0	...	...	...			
Total Customs ...	14,848	12	8	1,739	14	10	16,588	7	6	15,812	5	0	1,832	6	9	1,056	4	3	14,756	0	9						
Deduct excess... ..	...	...	...	...	...	...	1,832	6	9	...	...	...	...	...	...	...	...	...	...	...	...
Carried forward ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	74,944	5	4

Statement, in detail, of Expenditure—continued.

Under the Appropriation Act of 1858.	Salaries.			Contingencies.			Totals.			Votes.			Excess charged to Supplementary Account.			Saving.						
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.				
Brought forward ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	74,944	5	4
CLASS V.—POSTAL.																						
Conveyance of Mails by Land ...	...	...	1,514	17	2	...	...	...	...	...	...	...	...	...	...	...	...	...
Conveyance of Mails by Sea, viz.—	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Inter-Colonial and Inter-Provincial Steam Service, Original Contract.	...	...	10,000	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Extended Service, Sydney, Auckland, and Napier ...	...	...	6,000	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Ditto Auckland and Napier ...	...	...	2,467	15	8	30,865	19	6	9,600	0	0	21,265	19	6	...	...	...	...
Ditto Napier and Wellington ...	...	...	250	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Ditto ditto (to Reserve Fund) ...	...	...	333	6	8	...	...	...	...	...	...	...	...	...	...	...	...	...
Contribution for Mail Service between Sydney and England ...	...	...	5,000	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...
Ditto to Reserve Fund ...	...	...	5,000	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...
New Plymouth Harbour Boats ...	...	...	300	0	0	...	...	...	...	...	...	...	...	...	...	...	...	...
AUCKLAND—																						
Departmental ...	1,218	14	0	...	...	2,652	3	9	2,580	0	0	72	3	9	...	...	...	...
Country Postmasters and Local Mails...	205	15	9	710	16	4	...	...	...	...	...	...	...	...	...	...	...	...
Gratuities, Contingencies, &c. ...	...	...	...	516	18	5	...	...	...	...	...	...	...	...	...	...	...	...
NEW PLYMOUTH—																						
Departmental ...	150	0	0	...	...	214	9	5	250	0	0	...	...	...	35	10	7	...
Country Postmasters and Contingencies ...	20	0	0	44	9	5	...	...	...	...	...	...	...	...	...	...	...	...
WELLINGTON—																						
Departmental ...	680	0	0	...	...	1,150	14	4	...	...	...	...	...	...	...	...	...	...
Country Postmasters and Local Mails...	214	19	11	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Gratuities and Contingencies ...	110	0	0	145	14	5	...	...	...	...	...	...	...	...	...	...	...	...
NAPIER—																						
Clerk, Country Postmasters, and Local Mails ...	115	0	0	426	8	0	616	14	1	2,180	0	0	...	...	412	11	7	...		
Gratuities and Contingencies ...	...	...	...	75	6	1	...	...	...	...	...	...	...	...	...	...	...	...
NELSON AND BLENHEIM—																						
Departmental ...	675	0	0	...	...	2,180	4	7	1,725	0	0	405	4	7	...	...	...	...
Country Postmasters and Local Mails...	185	4	1	422	0	0	...	...	...	...	...	...	...	...	...	...	...	...
Gratuities and Contingencies ...	...	...	...	348	0	6	...	...	...	...	...	...	...	...	...	...	...	...
Subsidy s.s. "Tasmanian Maid" ...	...	...	...	500	0	0	...	...	...	...	...	...	...	...	...	...	...	...
CANTERBURY—																						
Departmental ...	725	0	0	...	...	2,283	16	0	1,905	0	0	378	16	0	...	...	...	...
Country Postmasters and Local Mails...	37	0	0	1,340	11	6	...	...	...	...	...	...	...	...	...	...	...	...
Gratuities and Contingencies ...	...	...	...	181	4	6	...	...	...	...	...	...	...	...	...	...	...	...
OTAGO—																						
Departmental ...	208	6	8	...	...	1,378	7	1	1,120	0	0	258	7	1	...	...	...	...
Country Postmasters and Local Mails...	105	2	9	893	0	1	...	...	...	...	...	...	...	...	...	...	...	...
Gratuities and Contingencies ...	...	...	...	171	17	7	...	...	...	...	...	...	...	...	...	...	...	...
Total Postal (J) ...	4,650	2	6	36,642	6	4	41,292	8	9	19,360	0	0	22,380	10	11	448	2	2	18,911	17	10	
Deduct excess...	22,380	10	11	
CLASS VI.—MILITARY.																						
Militia ...	757	8	6	293	2	1	1,500	0	0	1,500	0	0	
To Reserve Fund, Balance of Vote	449	9	5	
Repairs of Military Barracks	1,221	3	7	1,500	0	0	1,500	0	0	
To Reserve Fund, Balance of Vote	278	19	5	
New Barrack Accommodation, including Barracks at Napier	2,753	7	6	3,500	0	0	3,500	0	0	
To Reserve Fund, Balance of Vote	746	12	6	
Total Military (K)	6,200	0	0	6,500	0	0
Carried forward	100,356	3	2

VIII. (No. 2.)

1st October, 1859, to 30th September, 1860.

CR.

PROVINCE OF AUCKLAND.		£	s.	d.	
1859					
November ...	Paid for site of Resident Magistrate's Court and Police Office ...	510	0	0	
"	J. White, expenses of Surveying Scrip Claims, Hokianga ...	165	2	0	
"	J. Matthew, Contribution for improvement of Great South Road Election Expenses ...	10	0	0	
"	... .. November ...	27	10	6	
December ...	M. Keiley, Case for Geological Charts ... August ...	0	7	6	
"	Rev. J. Morgan, Paid Natives for conveying Specimens ...	5	14	0	
"	J. Ninnis, Expenses of Boring at Drury ... September ...	186	10	1	
"	H. S. Wardell, Resident Magistrate, Expenses executing Warrant in November, 1858, Queen v. Fox ...	40	11	5	
"	Temporary Loan	5,000	0	0	
"	Election Expenses November and December...	69	14	0	
"	Paid on account of Lodge to Government House Grounds ...	75	0	0	
"	Messrs. Hibbert & Co., 1 years interest on Bill for Rifles ...	61	18	4	
"	One set Standard Weights and Measures	65	5	0	
"	Freight of do. per "African"	2	18	5	
1860					
January ...	Payment on account of Resident Magistrate's Court ...	75	0	0	
February ...	Do. do. do. do. ...	150	0	0	
March ...	W. C. Wilson, Printing	1	4	6	
"	J. Haliday, Cleaning and fitting Office for Dr. Hochstetter ...	5	10	0	
"	William Clarke, Survey of Scrip Claims	80	0	0	
"	P. Kunst, Advertising Elections November ...	2	10	0	
"	Deputy Returning Officers, Wangarei December ...	34	13	0	
"	Payment on account of Resident Magistrate's Court ...	200	0	0	
"	Balance of Contract for Government House Lodge ...	55	0	0	
"	William Clarke, Survey of Scrip Claims	100	0	0	
"	Assurance on Weights and Measures per "African" ...	2	4	7	
April ...	Payment on account of Resident Magistrate's Court ...	175	0	0	
"	Elections, Advertising and Stationery	2	1	0	
May ...	Payment on account of Resident Magistrate's Court ...	187	10	0	
June ...	Do. do. do. do. ...	150	0	0	
"	Tamihana, Services at Waikato Ferry	25	0	0	
July ...	Payment on account of Resident Magistrate's Court ...	75	0	0	
August ...	Do. do. do. do. ...	56	5	0	
"	Commissariat Department for Stores supplied on Requisition of His Honor the Superintendent	118	4	1	
September ...	Improvement of Napier Bridle Road	71	4	3	
"	Half Balance, Resident Magistrate's Court	411	15	0	
"	Additional Expenses	438	19	6	
"	William Clarke, Survey of Scrip Claims	23	8	7	
"	A. Karaka, Cutting Boundary on Fishwick's claim	4	6	3	
"	Interest on £1,956, Balance of Loan of £5,000 from 31st December, 1859, to 30th June, 1860	58	16	9	
"	Do. do. 1st July to 30th September, 1860	29	11	7	
"	Interest on sums raised for Land Purchases, viz., on £26,000, 1 year to 30th June, 1860	1,560	0	0	
"	Do. £9,000, 9 months to 30th June, 1860... ..	405	0	0	
		10,718	15	4	10,718 15 4
	Balance on 30th September, 1859... ..	2,409	7	2	
		13,128	2	6	
PROVINCE OF TARANAKI.					
	Payments (Nil)				
PROVINCE OF WELLINGTON.					
1859					
December ...	Paid Bishop of New Zealand, Refund of amount paid by him for Land at Wanganui	80	0	0	
"	Advertisements per Agent General, London, for Light House, Pencarrow Head	1	11	6	
1860					
March ...	Ditto ditto ditto	5	2	0	
		86	13	6	86 13 6
	Balance on 30th September, 1859	3,488	6	0	
	Ditto 30th September, 1860	475	0	6	
		4,050	0	0	
	Carried forward				10,805 8 10

REPORT OF THE AUDIT COMMITTEE

VIII. (No. 2.)

DR.

Provinces on account of Transactions from

		£	s.	d.	£	s.	d.
	Brought forward ... ..	...			5,491	1	9
	PROVINCE OF HAWKE'S BAY.						
	Receipts (Nil) ... ..	...				
	Balance on 30th September, 1860... ..	2,798	14	3			
		2,798	14	3			
	PROVINCE OF NELSON.						
	Receipts (Nil) ... ..	...				
	Balance on 30th September, 1859	302	13	9			
	Ditto 30th September, 1860	151	3	8			
		453	17	5			
	PROVINCE OF MARLBOROUGH.						
	Repayment of advances	409	8	9			
		409	8	9	409	8	9
	PROVINCE OF CANTERBURY.						
1860 September ...	Balance of amount reserved from Revenue of 1858-59, for Post Office Department	36	15	0			
		36	15	0	36	15	0
	Balance on 30th September, 1859... ..	821	19	1			
	" 30th September, 1860... ..	60	1	11			
		918	16	0			
	PROVINCE OF OTAGO.						
1859 December ...	Payment from Provincial Treasurer for Cost of Standard Weights and Measures	70	10	0			
	Balance on 30th September, 1859... ..	70	10	0	70	10	0
		66	8	1			
		136	18	1			
	Carried forward ... ..	...			6,007	15	6

VIII. (No. 2.)

1st October, 1859, to 30th September, 1860.—continued.

Cr.

		£	s.	d.	£	s.	d.
	Brought forward ... ..	...			10,805	8	10
PROVINCE OF HAWKE'S BAY.							
1859							
December ...	Expenses of forming Taupo Road, per Mr. A. Alexander ...	200	0	0			
"	One set Standard Weights and Measures	69	10	0			
1860							
March ...	Freight and Assurance on Weights and Measures, per "Lord Burleigh"	5	4	3			
June ...	Paid Provincial Treasurer, Wellington, on account of Charge on Permanent Debt	2,500	0	0			
		2,774	14	3			
	Balance on 30th September, 1859	24	0	0	2,774	14	3
		2,798	14	3			
PROVINCE OF NELSON.							
1859							
December ...	Provincial Treasurer on account of Wairau Monument ...	300	0	0			
"	One set Standard Weights and Measures	65	5	0			
"	Freight ditto, per "African," 58-4 Mch. Assurance do. do. 44-6	5	2	10			
March ...	Election Expenses, Advertising, December	13	12	9			
May ...	Freight on Weights and Measures from Auckland	3	2	6			
June ...	Election Expenses, Advertising	4	5	5			
September...	Paid for a set of Scales	21	15	0			
"	Error in amount charged to Post Office in Revenue Accounts, 1858-9	40	13	11			
		453	17	5	453	17	5
		453	17	5			
PROVINCE OF MARLBOROUGH.							
1859							
December ...	Pay of Police Nov. 1859, £33, Mch. do. to 29th Feb. 1860, £100 2s	133	2	0			
1860							
March ...	Contingencies £25 3 3, General Contingencies £6	31	3	3			
"	Land Department	33	14	6			
June ...	Pay of Police (31st May) £100 10; ditto Forage (March) £15	115	10	0			
"	Election Expenses, £11 12s; Contingencies, £46 17...	58	9	0			
September...	Police Pay and Rations June	37	10	0			
		409	8	9	409	8	9
PROVINCE OF CANTERBURY.							
1859							
December ...	One Set Standard Weights and Measures	69	10	0			
1860							
March ...	Provincial Treasurer, Balance due 30th September, 1859 ...	821	19	1			
"	" Elections, Ret. Officers and Clerks, Nov. and Dec. ...	5	17	4			
"	" " Clerks and Advertising	5	16	1			
"	Assurance on Weights, &c., per "Lord Burleigh"	5	4	4			
June ...	Election Expenses	10	9	2			
		918	16	0	918	16	0
		918	16	0			
PROVINCE OF OTAGO.							
1859							
December ...	Cost of one Set Standard Weights and Measures	70	10	0			
"	Freight and Assurance ditto per "Sir F. Pollock"	11	11	2			
1860							
March ...	Provincial Elections, Returning Officer 18s.; Sept. do. do. £3 ...	3	18	0			
		85	19	2	85	19	2
	Balance on 30th September, 1860	50	18	11			
		136	18	1			
	Carried forward ... ..	...			£15,448	4	5

REPORT OF THE AUDIT COMMITTEE

VIII. (No. 2.)

DR.

Provinces on account of Transactions from

		£	s.	d.	£	s.	d.
	Brought forward ... ..	...			6,007	15	6
PROVINCES OF WELLINGTON AND HAWKE'S BAY.							
	Receipts, Nil ... ..	...			...
	Balance on 30th September, 1860	4,440	0	0			
		4,440	0	0			
	Balance on the 30th September, 1860				6,007	15	6
					17,036	1	2
					£23,043	16	8

VIII. (No. 3.)

Imperial share of

		£	s.	d.
1859	November ...	Repaid by Commissariat Department— For Subsidy to 31st October, 1859	3,500	0 0
1860	March ...	Do. 31st January, 1860	3,500	0 0
	May ...	Do. 30th April, 1860	3,500	0 0
	August ...	Do. 31st July, 1860	3,500	0 0
	Balance on 30th September, 1860		14,000	0 0
			1,250	0 0
			15,250	0 0

VIII. (No. 4.)

Steam

		£	s.	d.
1859	November ...	Repaid in settlement of account for Quarter ended 31st October, 1859... ..	500	0 0
1860	March ...	Do. do. 31st January, 1860... ..	3,000	0 0
	" ...	On account of deferred instalments	750	0 0
	May ...	In settlement of account for quarter ended 30th April, 1860	3,000	0 0
	" ...	On account of deferred instalments	750	0 0
	August ...	In settlement of account for quarter ended 31st July, 1860	3,000	0 0
	" ...	On account of deferred instalments	750	0 0
	Balance on 30th September, 1860		11,750	0 0
			10,750	0 0
			22,500	0 0

VIII. (No. 2.)

1st October, 1859, to 30th September, 1860—continued.

Cr.

		£	s.	d.	£	s.	d.
	Brought forward ... ..	...			15,448	4	5
PROVINCES OF WELLINGTON AND HAWKE'S BAY.							
1860 September...	Interest and Sinking Fund on amount taken up for L. Purchases for year ended 30th June, 1859 transferred from Sept. account	1,650	0	0			
	Ditto ditto for year ended 30th June, 1860, viz.—						
	On £39,000, 1 year			£2,340			
	On 10,000, 9 months			450			
		2,790	0	0	2,790	0	0
		4,440	0	0			
	Balance on the 30th September, 1859				18,238	4	5
					4,805	12	3
					£23,043	16	8

VIII. (No. 3.)

Steam Subsidy.

					£	s.	d.
1859 November ...	Paid Balance of Subsidy due for quarter ended 31st October, 1859				2,000	0	0
December ...	On account of quarter ending 31st January, 1860				1,250	0	0
1860 March ...	Balance for do. do.				2,250	0	0
March ...	On account of do. 30th April, 1860				1,250	0	0
May ...	Balance for do. do.				2,250	0	0
June ...	On account of do. 31st July, 1860				1,250	0	0
August ...	Balance for do. do.				2,250	0	0
September ...	On account of do. 31st October, 1860				1,250	0	0
	Balance on 30th September, 1859				13,750	0	0
					1,500	0	0
					15,250	0	0

VIII. (No. 4.)

Loan.

		£	s.	d.
	Balance on 30th September, 1859	22,500	0	0
		22,500	0	0

REPORT OF THE AUDIT COMMITTEE

VIII. (No. 5.)

Interest, Steam

		£	s.	d.
1859				
November ...	Interest paid in settlement of account to 31st October, 1859	296	0	4
1860				
March ...	Ditto ditto 31st January, 1860	365	7	0
May ...	Ditto ditto 30th April, "	390	12	4
August ...	Ditto ditto 31st July, "	420	16	5
		1,472	16	1
	Balance on 30th September, 1860	370	13	7
		1,843	9	8

VIII. (No. 6.)

British Treasury on account of

		£	s.	d.	£	s.	d.
1859							
October ...	Credited—For payment of Interest:—						
	Series C, £25,000, six months to 30th June	500	0	0			
	" B, 25,000, three " to "	250	0	0			
	Bank of England Commission, at $\frac{1}{2}$ per cent.	3	15	0			
					753	15	0
	Series B, £25,000, three months to 30th September	250	0	0			
	Bank of England Commission, at $\frac{1}{2}$ per cent.	1	5	0			
					251	5	0
December ...	Credited—For investment for Sinking Fund:—						
	On £375,000, six months to 31st December, 1859	3,750	0	0			
	On 25,000, " 31st March, 1860	250	0	0			
					4,000	0	0
" ...	Credited—For payment of Interest:—						
	On £375,000, six months to 31st December, 1859	7,500	0	0			
	On 25,000, " 31st March, 1860	500	0	0			
	Bank of England Commission at $\frac{1}{2}$ per cent.	40	0	0			
					8,040	0	0
1860							
June ...	Credited—For payment of Interest:—						
	Series E, £30,000, six months, to 31st March, 1860	600	0	0			
	Bank of England Commission, at $\frac{1}{2}$ per cent.	3	0	0			
					603	0	0
September...	Credited—For payment of Interest:—						
	On £375,000, six months, to 30th June, 1860	7,500	0	0			
	Series B, £25,000, three months, to 30th June, 1860	250	0	0			
	" E, 30,000, three " to "	300	0	0			
	Bank of England Commission, at $\frac{1}{2}$ per cent.	40	5	0			
					8,090	5	0
" ...	Credited—For investment for Sinking Fund:—						
	On £375,000, six months, to 30th June, 1860	3,750	0	0			
	Series E, £30,000, three months, to 31st March, 1860	300	0	0			
					4,050	0	0
	Balance on 30th September, 1860				25,788	5	0
					13,140	5	0
					£38,928	10	0

APPENDIX III.

REPORT OF THE AUDITOR OF PUBLIC ACCOUNTS ON THE TREASURY
STATEMENTS FOR THE FINANCIAL YEAR 1859-60.

In the Treasury Statements under examination, all arrears, whether of receipt or expenditure, belonging to previous years, are shewn as transactions of the year 1859-60; except in those instances in which sufficient sums had been specially reserved to meet outstanding liabilities. This arrangement necessarily follows from the practice of finally closing the accounts three months after the termination of the financial year. The arrears are, however, trifling in amount, and call for no remark. £49,503 15s. 11d. of the guaranteed Loan of £500,000, and £12,924 7s. 6d. of the Provincial Land Purchase Funds, have been used in aid of the Colonial Chest. Besides these funds, the Deposits belonging to Intestate Estates, and the sum of £8,133 9s. 1d. claimed by the British Government, have also been made available for general purposes. This will be apparent by striking out of the Debtor side of the Balance Sheet the following items:—

	£	s.	d.
Ordinary Revenue belonging to year 1860-61	35,843	14	10
Balance of Civil List	6,206	10	10
Do. of Reserve Fund	10,029	5	5
Surplus Revenue of Provinces	21,057	13	11
Land Revenue Account	16,843	17	10
Promissory Notes	3,254	12	8
Sinking Fund	17,946	19	2

£111,182 14 8

And then striking out of the Creditor side:—

Balance in hands of Accountants	36,862	5	8
Do. do. Land Receivers	16,843	17	10
Advances, less Loans to Natives, say	6,158	4	8
Do. to Provinces	17,036	1	2
Interest on Loan Account	370	13	7
British Treasury, Interest and Sinking Fund	13,140	5	0
Auckland Reserves Act	1,565	2	7
Bay of Islands Settlement Act	1,212	12	9
Union Bank of Australia	671	0	0
3 per cent. Consols	17,321	19	2

£111,182 2 5

The Balance Sheet would then stand as follows:—

On Debtor or Receipt side.

Balance of Guaranteed Loan of 500,000 in hand	49,503	15	11
Deposit claimed by British Government	8,133	9	1
Bank of Issue and other Deposits	1,242	5	2
Miscellaneous Deposits, including Intestate Estates	5,776	19	3
Balance of Land Purchase Funds			
Receipts	£33,011	9	6
Investments	10,087	2	0

12,924 7 6

£77,580 16 11

On Creditor or Disbursement Side.

Expenditure without Legal Appropriation—			
“ Supplementary Expenditure	36,537	14	1
“ War Expenses, &c.	25,043	14	2
“ Steam Loan to Pearson and Co., amount outstanding	10,750	0	0
“ Loans to Natives, &c., (say)	4,000	0	0
Advances on account of Imperial share of Steam Subsidy	1,250	0	0

£77,581 8 3

Exceptions may be taken to the above arrangement of the Balance Sheet, for, where several funds are thrown together into one common chest, it is impossible to state out of which fund any specific payment is made. But, whatever arrangement be adopted, the result is the same—that there has been a large expenditure of public monies, for which no legal provision had been made at the time, and that funds were used for services other than those to which they are appropriated by law.

Of the above disbursements, £36,537 14s. 1d. have since been provided for by a Debenture Act; and £25,043 14s. 2d. have been made a charge on the War Loan of £150,000. But, on the other hand, large sums have been issued to Provinces during the present year, for which the Legislature has made no provision.

The Government has been advised to place the Debentures issuable under the Debenture Act to the credit of the Loan of £500,000, and to invest the balance of the Provincial Land Purchase Funds; and further, to make such adjustments as will separate these deposits from the Ordinary Revenue of the Colony.

These arrangements are matters which more particularly belong to the accounts of the year 1860-61. Whether the Treasury is in a position to make them, can be shewn by the production of a balance sheet, made up to the latest date by the Colonial Treasurer. They are referred to now for the purpose of again drawing attention to the dangers of the present irregular issue of public monies, and of impairing funds which ought not to be broken into.

There exists clearly a necessity of following in this Colony the fundamental law of England—that the public monies shall not be issued on the Crown's Warrant, except for sums voted by Parliament. This law is in force in the Colony; but the English practice is not followed. Neither the Appropriation Act nor the Constitution Act gives the Colonial Treasurer authority to issue monies unsanctioned by a vote of the Legislature. The Warrant of the Governor is the general authority of the Crown for the Colonial Treasurer to act upon, *in order to provide security*, that the issues do not exceed the bounds assigned by the Constitutional powers assigned by the General Assembly.

It may be maintained that this illegal expenditure has hitherto been for the public good; and for services which subsequently received the sanction of the Legislature. But it cannot be admitted that, therefore, there is no danger. It would seem rather, that the danger for the future is greater, inasmuch as such expenditure, being hitherto unobjectionable, except as an infraction of the law, tends to establish a practice which breaks in upon funds set aside for special purposes; and should the House of Representatives afterwards refuse to vote the money, the responsible Ministry may set up as a defence, that it has only followed a practice which Parliament has not objected to, but has even tacitly admitted as one convenient in the administration of the finances of the Colony;—and that, on this ground, the Colonial Treasurer should be relieved of all liability in respect of such unauthorised issues.

It is again recommended, therefore, that provision should be made for securing a greater control over the issue of public monies, without interfering with the Crown's prerogative; that no part of Her Majesty's revenue within New Zealand shall be issued, except in pursuance of Warrants under the hand of the Governor directed to the Public Treasurer thereof.

CHARLES KNIGHT,
Auditor.

3rd June, 1861.

ESTIMATES

OF THE

WAYS AND MEANS,

AND OF THE

PROBABLE EXPENDITURE

OF THE

GOVERNMENT OF NEW ZEALAND,

FOR THE YEAR

1861-2.

**ESTIMATE OF THE PROBABLE ORDINARY REVENUE
OF NEW ZEALAND.**

FOR THE YEAR ENDING 30TH JUNE, 1862.

	£	s.	d.	£	s.	d.
Customs Revenue	230,000	0	0			
Post Office Receipts	14,500	0	0			
Judicial Fees and Fines	11,000	0	0			
Land Claims Court, Fees and Payments	600	0	0			
Fees on Registration of Births, Deaths, and Marriages	1,300	0	0			
Fees on Issue of Crown Grants	1,200	0	0			
Miscellaneous	400	0	0			
TOTAL ORDINARY REVENUE				£259,000	0	0

ESTIMATE OF THE PROBABLE EXPENDITURE

OF THE GOVERNMENT OF NEW ZEALAND

FOR THE YEAR ENDING 30TH JUNE, 1862.

CIVIL LIST.

	£	s.	d.	£	s.	d.
Governor	3,500	0	0			
Private Secretary	300	0	0			
	<hr/>			3,800	0	0
Chief Justice	1,400	0	0			
Two Puisne Judges	2,000	0	0			
	<hr/>			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			
	<hr/>			4,800	0	0
Native Purposes				7,000	0	0
	<hr/>			£19,000	0	0
	<hr/>					
Total Civil List						

PERMANENT CHARGES.

	£	s.	d.	£	s.	d.
<i>Interest and Sinking Fund—</i>						
New Zealand Loan Act, 1856, on £120,000. Second division of the Loan	7,200	0	0			
Ditto on amount taken up for Land Purchases, Province of Taranaki (3,000)	180	0	0			
New Zealand Loan Act, 1860, on £150,000 at 8 per cent	12,000	0	0			
<i>Interest—</i>						
Debentures Act, 1850, on £36,600, at 6 per cent. for six months	1,098	0	0			
Ditto, on £24,000 for six months	720	0	0			
Appropriation Act, 1860, on £13,000, at 6 per cent. for one year	780	0	0			
Ditto ditto 1861, £12,000 for one year	720	0	0			
				22,698	0	0
<i>Pensions Act, 1856—</i>						
Wm. Swainson				400	0	0
<i>Land Claims Settlement Act, 1856—</i>						
Commissioner, six months	400	0	0			
Clerk	125	0	0			
Extra Clerk	50	0	0			
Contingencies	100	0	0			
				675	0	0
<i>Martin's Annuity Act, 1858—</i>						
Sir William Martin				333	6	8
<i>Civil Service Superannuation Act, 1858—</i>						
J. G. Johnson, late District Land Purchase Commissioner	75	0	0			
W. L. Howard, late Postmaster, Canterbury	61	9	0			
B. Woods, late Bailiff Resident Magistrate's Court, Auckland	50	1	8			
J. Byron, late Coxwain Customs Boat, Russell	22	16	3			
T. Sanders, late Clerk Resident Magistrate's Court, Auckland	50	0	0			
H. G. Goulard, late Resident Magistrate, Lyttelton	85	8	9			
				344	15	8
<i>Audit Act, 1858—</i>						
Auditor	500	0	0			
Audit Committee	150	0	0			
				650	0	0
<i>Waste Lands Act, 1858—</i>						
Secretary for Crown Lands	600	0	0			
Draughtsman	182	10	0			
Crown Grant Office—Clerks	535	0	0			
Contingencies	50	0	0			
				1,367	10	0
<i>Public Debt Apportionment Act, 1858—</i>						
New Plymouth Guarantee				2,200	0	0
<i>Native Schools Act, 1858</i>						
				7,000	0	0
<i>Miscellaneous</i>						
				200	0	0
TOTAL PERMANENT CHARGES				£35,868 12 4		

APPROPRIATIONS.

Class I.

A—General.

	£	s.	d.	£	s.	d.
GOVERNOR'S ESTABLISHMENT.						
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			
				1,054	5	0
COLONIAL SECRETARY'S DEPARTMENT.						
Chief Clerk	350	0	0			
Clerk	220	0	0			
Clerk	182	10	0			
Extra Clerk	100	0	0			
Clerk	200	0	0			
Extra Clerical Assistance	50	0	0			
Messenger and Housekeeper	120	0	0			
Contingencies	100	0	0			
				1,322	10	0
ATTORNEY-GENERAL'S DEPARTMENT.						
Clerk	200	0	0			
Extra Clerical Assistance	100	0	0			
Messenger	100	0	0			
Contingencies	50	0	0			
				450	0	0
COLONIAL TREASURER'S DEPARTMENT.						
Clerk and Cashier	235	0	0			
Clerk	182	10	0			
Clerk	160	0	0			
Contingencies	50	0	0			
				627	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.				£4,234	5	0

Class II.

A—General.

	£	s.	d.	£	s.	d.
LEGISLATIVE COUNCIL.						
Speaker	300	0	0			
Clerk	300	0	0			
Messenger	40	0	0			
				640	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			
Second Clerk Assistant	200	0	0			
Sergeant-at-Arms	200	0	0			
Messengers	150	0	0			
				1,700	0	0

ESTIMATES OF THE WAYS AND MEANS

	£	s.	d.	£	s.	d.
GENERAL EXPENSES—						
Passages of Members of both Houses	1,000	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)	3,180	0	0			
Housekeeper and Messenger						
Library	100	0	0			
Permanent Messenger, also Sub-Librarian	90	0	0			
Extra Clerical Assistance	350	0	0			
Printing, Stationery, and Contingencies	2,000	0	0			
					6,770	0 0
				Total Legislative	£9,110	0 0

AUDITOR'S DEPARTMENT.						
Chief Clerk	235	0	0			
Clerk	182	10	0			
Two Clerks at £160	320	0	0			
Contingencies	10	0	0			
				Total Audit	£747	10 0

ELECTORAL OFFICERS.**B.—Local.**

	£	s.	d.	£	s.	d.
<i>Auckland City East, do. West, Parnell and Newton—</i>						
Registration and Returning Officer	100	0	0			
Revising Officer (for Districts in Province)	100	0	0			
<i>Bay of Islands—</i>						
Registration and Returning Officer	25	0	0			
<i>Mongonui—</i>						
Registration and Returning Officer	25	0	0			
<i>Marsden—</i>						
Registration and Returning Officer	25	0	0			
<i>Pensioner Settlements—Onehunga (Town), Franklin and Raglan—</i>						
Registration and Returning Officer	75	0	0			
					350	0 0
<i>New Plymouth, Omata, and Grey and Bell Districts—</i>						
Registration and Returning Officer	50	0	0			
Revising Officer	25	0	0			
					75	0 0
<i>Wellington City, Porirua, and Hutt—</i>						
Registration and Returning Officer	100	0	0			
Revising Officer (for Districts in Province)	75	0	0			
<i>Wanganui and Rangitikei—</i>						
Registration and Returning Officer	25	0	0			
<i>Wairarapa—</i>						
Registration and Returning Officer	25	0	0			
					225	0 0
<i>Napier and Clive—</i>						
Registration and Returning Officer	50	0	0			
Revising Officer	25	0	0			
					75	0 0
<i>Nelson City, Nelson Suburbs and Waimea—</i>						
Registration and Returning Officer	75	0	0			
Revising Officer (for Districts in Province)	25	0	0			
<i>Motueka—</i>						
Registration and Returning Officer	75	0	0			
<i>Collingwood—</i>						
Registration and Returning Officer	25	0	0			
					200	0 0
<i>Wairau (Marlborough) and Picton—</i>						
Registration and Returning Officer	25	0	0			
Revising Officer	25	0	0			
					50	0 0
<i>Cheviot—</i>						
Registration and Returning Officer	25	0	0			

AND PROBABLE EXPENDITURE FOR YEAR 1861-2. 7

	£	s.	d.	£	s.	d.
<i>Christchurch City, Lyttelton Town, Kaiapoi, Avon, Heathcote and Ellesmere—</i>						
Registration and Returning Officer	100	0	0			
Revising Officer (for Districts in Canterbury Province and for Cheviot)	100	0	0			
<i>Akaroa—</i>						
Registration and Returning Officer	25	0	0			
<i>Timaru—</i>						
Registration and Returning Officer	25	0	0			
				275	0	0
<i>Dunedin City, Hampden, and Bruce—</i>						
Registration and Returning Officer	50	0	0			
Revising Officer (for Districts in the Provinces of Otago and Southland)	100	0	0			
<i>Wallace—</i>						
Registration and Returning Officer	25	0	0			
				175	0	0
				1,425	0	0
Expenses of Elections	1,500	0	0			
Printing and Contingencies	500	0	0			
				2,000	0	0
Total Electoral				£3,425	0	0
Total Class II.				£13,282	10	0

Class III.

A.—General.

SUPREME COURT.

Travelling Expenses of Judges on Circuit	600	0	0			
Clerical assistance for His Honor the Chief Justice	50	0	0			
				650	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			
				925	0	0
<i>New Plymouth—</i>						
Registrar	100	0	0			
Sheriff (Fees)						
Contingencies	20	0	0			
				120	0	0
<i>Wellington—</i>						
Registrar	400	0	0			
Sheriff (Fees)						
Clerk to Registrar	150	0	0			
Crier and Messenger	100	0	0			
Rent of Court from Hospital Trustees	45	0	0			
Contingencies	100	0	0			
				795	0	0
<i>Napier—</i>						
Deputy Registrar	75	0	0			
Bailiff and Crier	10	0	0			
Sheriff (Fees)						
Contingencies	10	0	0			
				95	0	0
<i>Nelson—</i>						
Registrar	100	0	0			
Sheriff (Fees)						
Contingencies	50	0	0			
				150	0	0

ESTIMATES OF THE WAYS AND MEANS

	£	s.	d.	£	s.	d.
<i>Marlborough—</i>						
Registrar	50	0	0			
Sheriff	50	0	0			
Contingencies	50	0	0			
				150	0	0
<i>Canterbury—</i>						
Registrar	400	0	0			
“ Arrears from January 1 to June 30	200	0	0			
Sheriff (Fees)						
Clerk	150	0	0			
Contingencies	100	0	0			
				850	0	0
<i>Dunedin—</i>						
Judge	1,000	0	0			
Registrar and Contingencies	500	0	0			
Registrar	100	0	0			
Sheriff (without Fees)	100	0	0			
Clerk	75	0	0			
Contingencies	50	0	0			
				1,825	0	0
Total Supreme Court				£5,560	0	0
DISTRICT COURTS				300	0	0

RESIDENT MAGISTRATES' COURTS.

<i>Auckland—</i>						
Resident Magistrate	600	0	0			
Chief Clerk	250	0	0			
Second Clerk	200	0	0			
Third Clerk	150	0	0			
Interpreter	25	0	0			
Bailiff	150	0	0			
Assistant Bailiff	120	0	0			
Extra Clerical Assistance	50	0	0			
Contingencies	60	0	0			
				1,605	0	0
<i>Onehunga—</i>						
Resident Magistrate	75	0	0			
Clerk	75	0	0			
Contingencies	20	0	0			
				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			
				170	0	0
<i>Papakura—</i>						
Resident Magistrate	75	0	0			
Clerk	75	0	0			
Contingencies	20	0	0			
				170	0	0
<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			
				180	0	0
<i>Wangarei—</i>						
Resident Magistrate	150	0	0			
Clerk	50	0	0			
Rent and other expenses incident to holding an additional Court	20	0	0			
Contingencies	20	0	0			
				240	0	0

AND PROBABLE EXPENDITURE FOR YEAR 1861-2. 9

	£	s.	d.	£	s.	d.
<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	
<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	80	0	0			
Forage	54	15	0			
Travelling Expenses of Interpreter	25	0	0			
Rent of Office	30	0	0			
Contingencies	20	0	0			
	<hr/>			559	15	0
<i>Wellington—</i>						
Resident Magistrate	400	0	0			
Forage	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	150	0	0			
Rent of Court and Offices	40	0	0			
Ditto at the Hutt	20	0	0			
Contingencies	30	0	0			
	<hr/>			1,169	15	0
<i>Wairarapa—</i>						
Resident Magistrate	200	0	0			
	<hr/>			200	0	0
<i>Napier—</i>						
Resident Magistrate	200	0	0			
Clerk	200	0	0			
Bailiff	30	0	0			
Contingencies	25	0	0			
	<hr/>			455	0	0
<i>Waipukarau—</i>						
Resident Magistrate	250	0	0			
	<hr/>			250	0	0
<i>Collingwood—</i>						
Resident Magistrate	200	0	0			
Clerk	50	0	0			
Contingencies	30	0	0			
	<hr/>			280	0	0
<i>Nelson—</i>						
Resident Magistrate	300	0	0			
Clerk	200	0	0			
Extra Clerical Assistance	75	0	0			
Bailiff	150	0	0			
Clerk at Richmond	75	0	0			
Contingencies	100	0	0			
	<hr/>			900	0	0

	£	s.	d.	£	s.	d.
<i>Wairau—</i>						
Resident Magistrate	200	0	0			
Clerk	150	0	0			
Bailiff	120	0	0			
Contingencies	25	0	0			
	<hr/>			495	0	0
<i>Christchurch and Kaiapoi—</i>						
Resident Magistrate	400	0	0			
Forage	54	15	0			
Clerk at Christchurch	200	0	0			
Extra Clerical Assistance	100	0	0			
Bailiff at Christchurch	150	0	0			
Clerk at Kaiapoi	75	0	0			
Interpreter to the above Courts	100	0	0			
Rent of Office at Christchurch	82	0	0			
Fittings for Office	25	0	0			
Contingencies	100	0	0			
	<hr/>			1,286	15	0
<i>Lyttelton—</i>						
Resident Magistrate	300	0	0			
Clerk	150	0	0			
Bailiff	120	0	0			
Contingencies	50	0	0			
	<hr/>			620	0	0
<i>Akaroa—</i>						
Resident Magistrate	275	0	0			
Contingencies	25	0	0			
	<hr/>			300	0	0
<i>Timaru—</i>						
Resident Magistrate	150	0	0			
Contingencies	20	0	0			
	<hr/>			170	0	0
<i>Dunedin—</i>						
Resident Magistrate	400	0	0			
Clerk to the Bench	200	0	0			
Clerk	75	0	0			
Bailiff	150	0	0			
Contingencies	100	0	0			
	<hr/>			925	0	0
<i>Oamaru—</i>						
Resident Magistrate	150	0	0			
Contingencies	20	0	0			
	<hr/>			170	0	0
<i>Invercargill and Riverton—</i>						
Resident Magistrate	250	0	0			
Contingencies	20	0	0			
	<hr/>			270	0	0
Total Resident Magistrates' Courts				£11,923	5	0
				<hr/>		
Criminal Prosecutions	600	0	0			
Award for Information under Arms Act, 1860	300	0	0			
Reimbursement to Nelson Magistrates	299	16	6			
Expenses of Commissions of Enquiry	100	0	0			
Estimated Cost of publishing Mr. Justice Johnston's Handbook for Justices	500	0	0			
				<hr/>		
CORONERS, ETC.						
Fees and Expenses on Inquests	500	0	0			
Fees to Medical Witnesses under Lunatic Ordinance Amendment Act, 1858	200	0	0			
	<hr/>			2,499	16	6
Total Class III				£20,458	1	6
				<hr/>		

AND PROBABLE EXPENDITURE FOR YEAR 1861-2. 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			
Clerk	125	0	0			
Assistant Clerk	150	0	0			
Surveyor or Draughtsman	125	0	0			
Extra Clerical Assistance (if needed)	50	0	0			
Maps	200	0	0			
Contingencies	100	0	0			
				1,200	0	0
REGISTRAR-GENERAL'S DEPARTMENT.						
Registrar-General	400	0	0			
Clerk	200	0	0			
Clerk	160	0	0			
Contingencies	100	0	0			
				860	0	0
<i>B.—Local.</i>						
District Registrars of Births, Deaths, and Marriages (paid by Fees of office)				800	0	0
REGISTRY OF DEEDS.						
Auckland	950	0	0			
Wellington	600	0	0			
Hawke's Bay	500	0	0			
Taranaki	200	0	0			
Nelson	500	0	0			
Marlborough	400	0	0			
Canterbury	600	0	0			
Otago	600	0	0			
Southland	400	0	0			
				4,750	0	0
Total Class IV.	£7,610	0	0			

<i>Class V.</i>						
<i>A.—General.</i>						
Commissioner of Customs						
Secretary						
Clerk	175	0	0			
Contingencies	25	0	0			
				200	0	0
<i>Thatham 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	160	0	0			
Two Extra Clerks, each at £120	240	0	0			
Landing Surveyor and First Landing Waiter	300	0	0			
Second Landing Waiter	180	0	0			
Two Extra Landing Waiters, at £140 and £120	260	0	0			
First Locker	160	0	0			
Second Locker	120	0	0			
Extra Locker	110	0	0			
Guager	120	0	0			
Weigher and Queen's Warehouse-Keeper	100	7	6			
Two Weighers, at 5s. each per diem	182	10	0			
Tidewaiters	319	10	0			
Boarding Officer and Searcher	125	0	0			

	£	s.	d.	£	s.	d.
Coxswain	100	7	6			
Three Boatmen, at 5s. each per diem	273	15	0			
Messenger	100	0	0			
Assistant Messenger	88	0	0			
Contingencies	200	0	0			
<i>Onehunga</i> —Landing Waiter	175	0	0			
Contingencies	100	0	0			
	<hr/>			4,339	10	0
<i>Russell</i> —						
Sub-Collector	250	0	0			
Clerical assistance	80	0	0			
Two Boatmen	182	10	0			
Contingencies	25	0	0			
	<hr/>			537	10	0
<i>Mongonui</i> —						
Sub-Collector	175	0	0			
Clerical assistance	80	0	0			
Boatman and Contingencies	100	0	0			
	<hr/>			355	0	0
<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	50	0	0			
	<hr/>			382	10	0
<i>Raglan</i> —						
Coastwaiter	50	0	0			
Boatman and Contingencies	100	0	0			
	<hr/>			150	0	0
<i>New Plymouth</i> —						
Collector	250	0	0			
Landing Waiter and Warehouse-Keeper	160	0	0			
Second Clerk and Locker	140	0	0			
Additional allowance to Officers, 10 per cent. each, temporary	55	0	0			
Office Rent	52	0	0			
Porter for Queen's Warehouse	100	0	0			
Contingencies	160	0	0			
	<hr/>			917	0	0
<i>Wanganui</i> —						
Collector	250	0	0			
Clerk	80	0	0			
Boatman, including Tidewater, Messenger, &c.	91	5	0			
Rent of Office	45	0	0			
Contingencies	30	0	0			
	<hr/>			496	5	0
<i>Wellington</i> —						
Collector and Registrar of Shipping	500	0	0			
Chief Clerk and Warehousekeeper	200	0	0			
Second Clerk	160	0	0			
Collector's Clerk and Accountant	250	0	0			
Extra Clerical Assistance	120	0	0			
Landing Surveyor and First Landing Waiter	275	0	0			
Second Landing Waiter	150	0	0			
Assistant Landing Waiter	140	0	0			
First Locker	125	0	0			
Second Locker	110	0	0			
Third Locker	90	0	0			
Weigher and Guager	110	0	0			
Tidewaiters	200	0	0			
Coxwain	100	7	6			
Boatman	82	2	6			
Rent of Office	150	0	0			
Contingencies	60	0	0			
	<hr/>			2,822	10	0

AND PROBABLE EXPENDITURE FOR YEAR 1861-2. 13

	£	s.	d.	£	s.	d.
<i>Napier—</i>						
Collector and Registrar of Shipping	250	0	0			
Clerk	120	0	0			
Landing Waiter and Assistant Clerk	150	0	0			
Locker and Assistant Clerk	120	0	0			
Tidewaiters	40	0	0			
Contingencies	45	0	0			
	<hr/>			725	0	0
<i>Collingwood—</i>						
Sub-Collector	220	0	0			
Contingencies	60	0	0			
	<hr/>			280	0	0
<i>Nelson—</i>						
Collector and Registrar of Shipping	400	0	0			
First Clerk and Warehousekeeper	200	0	0			
Second Clerk	140	0	0			
Landing Waiter	250	0	0			
Assistant Landing Waiter and Boarding Officer	130	0	0			
Locker	130	0	0			
Tidewaiters	150	0	0			
Boatmen (also Weighers and Warehousemen)	200	0	0			
Contingencies	100	0	0			
	<hr/>			1,700	0	0
<i>Picton—</i>						
Sub-Collector	50	0	0			
Clerk and Contingencies	60	0	0			
	<hr/>			110	0	0
<i>Wairau—</i>						
Sub-Collector	100	0	0			
Clerk	120	0	0			
Coastwaiter	120	0	0			
Contingencies	25	0	0			
	<hr/>			365	0	0
<i>Lyttelton—</i>						
Collector and Registrar of Shipping	400	0	0			
First Clerk and Warehousekeeper	200	0	0			
Second Clerk	160	0	0			
Third Clerk	130	0	0			
Extra Clerks	250	0	0			
Landing Surveyor and First Landing Waiter	275	0	0			
Second Landing Waiter	175	0	0			
First Locker	150	0	0			
Second Locker	130	0	0			
Weigher and Guager	130	0	0			
Tidewaiters	400	0	0			
Coxswain	109	10	0			
Two Boatmen	200	15	0			
Lodging Allowance to Officers at Lyttelton	200	0	0			
Rent	90	0	0			
Landing Waiter and Locker at the Heathcote	160	0	0			
Locker, Kaiapoi	40	0	0			
Contingencies	150	0	0			
	<hr/>			3,350	5	0
<i>Akaroa—</i>						
Sub-Collector	200	0	0			
Contingencies	130	0	0			
	<hr/>			330	0	0
<i>Timaru—</i>						
Sub-Collector and Contingencies				300	0	0
<i>Dunedin—</i>						
Collector and Registrar of Shipping	400	0	0			
First Clerk	135	0	0			
Second Clerk	120	0	0			
Extra Clerical Assistance	200	0	0			
Landing Surveyor and First Landing Waiter	250	0	0			
Second Landing Waiter	135	0	0			
Locker	120	0	0			
Weigher	100	0	0			
Tidewaiters	200	0	0			
Boatmen	250	0	0			

ESTIMATE OF WAYS AND MEANS, &c.

	£	s.	d.	£	s.	d.
Messenger	20	0	0			
Landing Waiter at Port Chalmers	175	0	0			
Coastwaiter at Oamaru	120	0	0			
Purchase of Boat for Boarding Shipping at Port Chalmers	25	0	0			
Contingencies	100	0	0			
				<u>2,350</u>	0	0
<i>Invercargill—</i>						
Sub-Collector	200	0	0			
Landing Waiter and Locker	150	0	0			
Clerk	130	0	0			
Coastwaiter at Bluff Harbour	120	0	0			
Coastwaiter at Jacob's River	120	0	0			
Boat-hire and Contingencies	150	0	0			
				<u>870</u>	0	0
<i>Riverton—</i>						
Sub-Collector	100	0	0			
Landing Waiter and General Clerk	120	0	0			
Boat-hire and Contingencies	50	0	0			
				<u>270</u>	0	0
<i>Oamaru—</i>						
Sub-Collector and Contingencies				270	0	0
				<u>£21,645</u>	10	0
Total Customs						
Licensing Officers under "Arms Act, 1860" Fees				200	0	0
				<u>£21,845</u>	10	0

Class VI.—POSTAL.

<i>A—General.</i>						
<i>Postmaster-General's Office—</i>						
Chief Clerk	182	10	0			
Contingencies	50	0	0			
				<u>232</u>	10	0
Inspection of Steamers and Mail Agency				400	0	0
Printing of Postage Stamps	150	0	0			
Contribution to Boat Service, New Plymouth	300	0	0			
Conveyance of Mails by Land	3,610	0	0			
Conveyance of Mails by Sea	13,000	0	0			
Colonial Proportion of Subsidy to Main Line	7,350	0	0			
				<u>24,410</u>	0	0
				<u>25,042</u>	10	0
<i>B—Local,</i>						
<i>Auckland—</i>						
Postmaster	350	0	0			
Clerk	250	0	0			
Clerk	190	0	0			
Clerk	180	0	0			
Supernumerary Clerks	220	0	0			
Messenger	100	0	0			
Letter Carriers	195	0	0			
Postmasters in Country Districts	375	0	0			
Conveyance of Mails within Province	1,100	0	0			
Enlargement of Office	200	0	0			
Contingencies and Gratuities, including Cartage	550	0	0			
				<u>3,710</u>	0	0
<i>Taranaki—</i>						
Postmaster, New Plymouth	200	0	0			
Clerical Assistance	50	0	0			
Contingencies and Gratuities	65	0	0			
				<u>315</u>	0	0
<i>Hawke's Bay—</i>						
Postmaster, Napier	100	0	0			
Clerk	40	0	0			
Clerical Assistance	50	0	0			
Postmasters in Country Districts	100	0	0			
Conveyance of Mails within Province	170	0	0			
Contingencies and Gratuities	140	0	0			
				<u>600</u>	0	0

AND PROBABLE EXPENDITURE FOR YEAR 1861-2. 15

	£	s.	d.	£	s.	d.
<i>Wellington—</i>						
Postmaster, Wellington	350	0	0			
Clerk	200	0	0			
Clerk	160	0	0			
Messenger and Letter Carrier	120	0	0			
Clerk, Wanganui	100	0	0			
Postmasters in Country Districts	205	0	0			
Conveyance of Mails within Province	583	0	0			
Contingencies and Gratuities, including Rent, &c.	230	0	0			
				1,948	0	0
<i>Nelson—</i>						
Postmaster, Nelson	275	0	0			
Clerk	200	0	0			
Clerk	100	0	0			
Messenger and Letter Carrier	100	0	0			
Postmasters in Country Districts	140	0	0			
Conveyance of Mails within Province	326	0	0			
Contingencies and Gratuities, including Rent and Carriage of Mails	335	0	0			
				1,476	0	0
<i>Marlborough—</i>						
Postmaster, Picton	120	0	0			
Clerk, Blenheim	40	0	0			
Postmasters in Country Districts	48	0	0			
Conveyance of Mails within Province	150	0	0			
Contingencies and Gratuities	24	0	0			
				382	0	0
<i>Canterbury—</i>						
Postmaster, Lyttelton	300	0	0			
Clerk	160	0	0			
Clerical Assistance	80	0	0			
Postmaster, Christchurch	220	0	0			
Clerk	120	0	0			
Postmasters in Country Districts	194	0	0			
Conveyance of Mails within the Province	963	0	0			
Contingencies and Gratuities, including Rent of Christchurch Office, Boatman, &c.	300	0	0			
				2,337	0	0
<i>Otago—</i>						
Postmaster, Dunedin	275	0	0			
Clerk	90	0	0			
Clerk	70	0	0			
Messenger	100	0	0			
Postmasters in Country Districts	170	0	0			
Conveyance of Mails within Province	360	0	0			
Contingencies and Gratuities	200	0	0			
				1,265	0	0
<i>Southland—</i>						
Postmaster, Invercargill	50	0	0			
Postmasters in Country Districts	10	0	0			
Conveyance of Mails within the Province	65	0	0			
Contingencies	25	0	0			
				150	0	0
Total Class VI				£37,225	10	0

Class VII.

MILITIA AND VOLUNTEERS.

Adjutant General	500	0	0			
Deputy Adjutant-General	310	0	0			
Forage	54	15	0			
Clerk	200	0	0			
Sergeant-Major and Clerk, also Storekeeper	200	0	0			
Staff Corporal @ 4s.	73	0	0			
„ Bugler @ 4s.	73	0	0			
Contingencies.	40	0	0			
				1,450	15	0
Drill Instructor Cavalry, @ 6s.	109	10	0			
Forage	54	15	0			
8 Adjutants, @ 10s.	1,460	0	0			
Forage allowances	438	0	0			
8 Surgeons	320	0	0			
8 Staff Sergeants	730	0	0			
8 „ Corporals	584	0	0			
8 „ Buglers	584	0	0			

	£	s.	d.	£	s.	d.
Repair of Arms	200	0	0			
Ammunition	1,000	0	0			
Targets and repairs, and cartage of ditto	50	0	0			
Freight of Stores	200	0	0			
Printing and advertising	100	0	0			
Office rent	250	0	0			
Contingencies	500	0	0			
					6,580	5 0
Total Class VII					£8,031	5 0

Class VIII.

Native Purposes generally (to be expended by direction of the Governor in Council)					£10,000	0 0
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Class IX.

A.—General.						
Government House and Domain, Auckland, Insurance	120	0	0			
“ Wages, Repairs, and Contingencies	628	0	0			
Government House and Domain, Wellington, Wages, Repairs, and Contingencies	400	0	0			
					1,148	0 0
Census	2,500	0	0			
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 on Public Service	800	0	0			
Office Rent	650	0	0			
Printing and Stationery	2,000	0	0			
Prizes for best Rifle Shots	400	0	0			
General Contingencies and unforeseen Expenses	1,000	0	0			
Inspector of Public Works	75	0	0			
Refund of Wharfage on Military Stores	100	0	0			
Fire-proof Store	500	0	0			
Robert Williamson, “ Buffalo” seaman	50	0	0			
Beacon on the French Pass	200	0	0			
New Buildings and Works.—Painting Government House	200	0	0			
					9,423	15 0
B.—Local.						
New Buildings and Works—						
Custom House at Auckland	5,000	0	0			
Onehunga—Purchase of Allotment and Building, and alterations to convert the same into Bonded Store and Office	550	0	0			
Nelson—New Custom House	500	0	0			
Lyttelton— Do. (preparing site)	400	0	0			
Dunedin— Do.	250	0	0			
Riverton— Do.	250	0	0			
Gold Fields—To meet unforeseen expenses	2,000	0	0			
Compensation to occupants of Featherston Block	217	10	0			
					9,167	10 0
Total Class IX.					£19,739	5 0

RECAPITULATION.

	£	s.	d.
Civil List	19,000	0	0
Permanent Charges	35,868	12	4
Class 1 Executive	4,234	5	0
“ 2 Legislative	13,282	10	0
“ 3 Judicial	20,458	1	6
“ 4 Registration	7,610	0	0
“ 5 Customs	21,845	10	0
“ 6 Postal	37,225	10	0
“ 7 Military	8,031	5	0
“ 8 Native	10,000	0	0
“ 9 Miscellaneous	19,739	5	0
Grand Total	£197,229	18	10

E S T I M A T E

OF THE

PROBABLE EXPENDITURE

OF THE

LAND PURCHASE DEPARTMENT

FOR THE YEAR 1861-2.

	£	s.	d.	£	s.	d.
GENERAL CHARGES—LAND PURCHASE DEPARTMENT.						
Chief Commissioner	500	0	0			
Accountant and Clerk	200	0	0			
First Clerk	200	0	0			
Interpreter	250	0	0			
Interpreter, Extra	100	0	0			
Clerk and Surveyor	91	5	0			
					1,341	5 0
DISTRICT COMMISSIONERS—						
District Commissioners	1,500	0	0			
					1,500	0 0
SURVEYS—						
District Surveyors	1,000	0	0			
Survey Expenses, Labourer's Wages, &c.	1,600	0	0			
					2,600	0 0
LAND PURCHASES—						
Auckland Province—Mongonui and Bay of Islands	3,000	0	0			
Kaipara	7,500	0	0			
Coromandel	1,500	0	0			
Thames and Piako	3,000	0	0			
Wellington and Hawke's Bay Provinces	8,000	0	0			
					23,000	0 0
Taranaki (to be expended by direction of the Governor in Council)					10,000	0 0
Total X					<u>£38,441</u>	<u>5 0</u>