

REPORTS BY THE

Expenditure.

SERVICE.	To 30th June, 1867. (See Report of Auditor-General on Accounts of 1866-7.)			Charged in Financial Year 1867-8.			TOTAL.			Excess over Appropriation.			Less than Appropriation.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Introduction and location of Settlers charged on Provinces by "The Loan Allocation Act, 1865"	244,256	13	8	...	...	...	244,256	13	8	...	...	...	955,743	6	4
Suppression of Rebellion ...	1,334,274	1	9	61,511	11	11	1,395,785	13	8	...	...	...	3,496	11	8
Paid to Imperial Government	217,364	19	1	282,635	0	11	500,000	0	0	...	...	...	...	...	...
Introduction of Settlers; Surveys, Compensation, Public Works, &c., incident to location of Settlers	159,632	14	11	12,872	10	11	172,505	5	10	...	...	...	370,648	11	4
Electric Telegraphs and Construction of Lighthouses	107,831	16	6	8,523	4	4	116,355	0	10	13,366	5	6	...	...	...
Reinstatement of Taranaki ...	151,950	3	6	2,703	15	0	154,653	18	6	...	...	...	2,140	15	7
Discount and Charges on negotiation of Loan	275,469	17	5	3,580	2	0	279,049	19	5	266,854	11	1	...	...	...
Advances to be accounted for Government Domains ...	7,303	7	9	...	...	...	7,303	7	9	66	10	8	79,466	6	10
TOTALS ...	2,498,083	14	7	371,826	5	1	2,869,909	19	8	280,287	7	3	1,411,495	11	9

(c.) Total expenditure to 30th June, 1868 £2,869,909 19 8
 Deduct credits not shown here: Premium on Debentures, £21,406 12s. 6d.; and Stores sold, £20.—(See printed Finance Account, 1867-8, page 37) 21,426 12 6
£2,848,483 7 2

FINAL REPORT.

"Drs. and Crs." Account 1862-5, £2,305 6s. 8d. (page 49 printed Statement).

THE Auditor objects to the receipts of this fund, amounting to £2,549 7s. 3d., being carried to the credit of Revenue (see page 2 of the printed Statement) to meet outstanding liabilities of the year 1866-7, while the expenses on account of the "Drs. and Crs." Account are charged provincially against the Consolidated Fund of the year 1867-8.

Land Fund Account, Province of Marlborough—Several Payments on account of Interest and Sinking Fund on Loan of Half-Million.

The Treasurer, in his adjustment of the liabilities on account of the Half-Million Loan, has omitted in the calculation the revenue arising from the South-West Gold Fields. These revenues are payable into the Land Fund, and are deemed to be receipts arising from the disposal of the waste lands of the Crown; and, in any apportionment of a fixed charge between Provinces, the New Provinces Act requires the amount of land receipts to be taken into the calculation. It thus appears that, taking the South-West Gold Fields Revenue and the Duty on Gold, the revenues of the Province of Marlborough, for the three years ending the 30th June, 1868, have been charged about £954 in excess of the sum chargeable under the New Provinces Act. The exact amount of the overcharge cannot be stated, from the absence of proper accounts of the Gold Fields revenue collected in the Province of Nelson. On the 27th May, 1868, the Auditor called the attention of the Colonial Treasurer to the absence of any account of the South-West Gold Fields, and that none of the receipts had been passed through the Public Accounts of the Colony. It is submitted that the overcharge should be refunded to the Province of Marlborough.

It is to be observed that the Surplus Revenues Act, and the 7th clause of "The Land Revenue Appropriation Act, 1858," are repealed by "The Public Revenues Act, 1867," thereby rendering clause 15 of the New Provinces Act inoperative, so that for the year 1867-8 there is no authorized data on which to determine the apportionment of the public debts between the Provinces.

Imprest Crown Agent, £61,760.

It appears from the Colonial Secretary's letter of the 13th December, 1867, that the Crown Agent was directed to pay the Bank of New Zealand in London £61,760 to replace a similar sum advanced by the Bank for the redemption of Debentures payable on 31st December, 1867, at Auckland and in the neighbouring Colonies. The temporary loan from the Bank of New Zealand, together with the repayment, have not been shown in the Public Accounts. It is considered that the moneys obtained from the Bank in temporary aid of the revenue were not legally available for public purposes; but whether so or not, it was clearly the duty of the Treasury to show the transaction in the Public Accounts.