

1881.

NEW ZEALAND.

LIABILITIES OF THE SEVERAL GOVERNMENT DEPARTMENTS

(STATEMENT OF, BY THE AUDIT OFFICE).

Laid on the Table in terms of "The Public Revenues Act, 1880," Section 3.

MEMORANDUM by Mr. FITZGERALD.

20th June, 1881.

In laying the accompanying statement of the outstanding liabilities on the 31st March before Parliament, in compliance with the provisions of "The Public Revenues Act, 1880," the Controller and Auditor-General, in reference to the remarks which accompanied the similar statement of last year, has appended a statement this year, showing the votes in which the liabilities exceed the unexpended balances of the Appropriations as taken from the Appropriation Account already presented to Parliament. It will be seen that, whilst the unexpended balance of the vote for Native Land Purchases was £66,651 10s. 4d., the liabilities amount to £997,725, for which there was apparently no Parliamentary authority.

The Hon. the Speaker of the
House of Representatives.

JAMES EDWARD FITZGERALD,
Controller and Auditor General.

I.—SUMMARY of LIABILITIES of the General Government of New Zealand outstanding on 31st March, 1881, prepared by the Audit Department in terms of Section 3 of "The Public Revenues Act, 1880."

Class.	Particulars of Service.	Amount.
	CONSOLIDATED FUND.	£ s. d.
II.	Colonial Secretary's Department	22,490 0 0
	Colonial Treasurer—	
	Permanent Charges	3,055 17 9
	Land Fund Account	25,549 13 9
III.	Miscellaneous	818 3 3
	Property-Tax	1,345 5 9
IV.	Minister of Justice	4,507 2 10
V.	Postmaster-General and Commissioner of Telegraphs	6,674 19 1 1,491 6 11
		8,166 6 0
VI.	Commissioner of Customs	788 9 4
	Marine	3,345 18 0
XI.	Inspector of Machinery	25 0 0
		4,109 7 4
VII.	Commissioner of Stamps	520 8 10
VIII.	Minister of Education	3,800 0 0
	Minister of Native Affairs—	
	Liabilities of former Years	566 0 0
	Permanent Charges	468 5 0
	Native Reserves	50 0 0
IV.	Native Lands Courts, &c.	660 0 0
IX.	Salaries, &c.	701 2 3
		2,445 7 3
	Carried forward	76,807 12 9

I.—SUMMARY OF LIABILITIES, &c.—*continued.*

Class.	Particulars of Service.	Amount.
CONSOLIDATED FUND— <i>continued.</i>		£ s. d.
	Brought forward	76,807 12 9
X.	Minister of Mines	7,800 0 0
XI.	Minister of Public Works—Railways	64,000 0 0
	Colonial Architect	5,000 0 0
XII.	Minister for Defence	22,971 7 7
Sched. C.	Minister of Lands—	
X.	Land Fund Account	3,124 1 4
	Mines	20 0 0
	Survey Department—	
	Land Fund Account	5,831 14 0
XI.	Arrears of Survey	768 16 9
	Minister of Public Works—	6,600 10 9
	Miscellaneous Public Works, including liabilities of former years	17,570 17 5
	Total Consolidated Fund	203,894 9 10
PUBLIC WORKS FUND.		
X.	Commissioner of Customs—Lighthouses	100 0 0
IX.	Minister of Education	3,700 0 0
	Minister of Public Works—	
I.	Immigration	664 1 6
II.	Departmental	647 18 3
III.	Railways	428,687 1 8
IV.	Surveys of New Lines	406 6 8
V.	Roads	65,464 16 7
VII.	Waterworks	11,029 17 8
XI.	Miscellaneous	38,591 8 10
IX.	Public Buildings	29,549 18 5
V.	Minister of Lands—Roads	8,946 5 10
VI.	Minister of Native Affairs—Land Purchases	997,725 0 0
	Total Public Works Fund	1,585,512 15 5
	Total Consolidated Fund	203,894 9 10
	,, Public Works Fund	1,585,512 15 5
	Grand Total	£1,789,407 5 3

II.—STATEMENT of the OUTSTANDING LIABILITIES which exceed the Unexpended Balances of Appropriations, included in Statement I.

	Balance of Appropriations.	Liabilities.	Excess over Appropriations.
CLASS XI.—CONSOLIDATED FUND.			
Minister for Public Works	£ 78,569 17 6	£ 86,570 17 5	£ 8,000 19 11
Land Fund Account	8,822 2 7	9,724 12 1	902 9 6
PUBLIC WORKS FUND.			
I.—Immigration ... ..	...	664 1 6	664 1 6
VI.—Land Purchases	66,651 10 4	997,725 0 0	931,073 9 8
VII.—Waterworks	9,819 10 8	11,029 17 8	1,210 7 0
IX.—Public Buildings	34,602 3 5	37,049 18 5	2,447 15 0
	£198,465 4 6	£1,142,764 7 1	£944,299 2 7

STATEMENT of all LIABILITIES in respect of the Services of the several Government Departments outstanding at the close of the Financial Period ended 31st March, 1881, prepared in terms of Section 3 of "The Public Revenues Act, 1880."

COLONIAL SECRETARY'S DEPARTMENT.

Name of Vote.	No. of Vote.	Particulars of Service.	Total.
II.—Electoral	6	Contingencies	£ 100 0 0
Audit	7	"	70 0 0
Government Statist	8	"	350 0 0
Geological, &c.	9	"	150 0 0
Agent-General	10	Nil.	
Charitable	11	Contingencies	8,000 0 0
Lunatic Asylums	12	"	2,720 0 0
Printing, &c.	13	"	*8,200 0 0
Sheep and Cattle	14	"	400 0 0
Compensation	15	Nil.	
Miscellaneous	16	Contingencies	2,500 0 0
			£22,490 0 0

TREASURY DEPARTMENT.

No. of Class.	No. of Vote.	Particulars of Service.	Amount.	Total.
			£ s. d.	£ s. d.
Consolidated Fund,—				
Ordinary Revenue Account,—				
Permanent Charges,—				
Balance payable in respect of lands sold on deferred payments prior to 31st March, 1880				3,055 17 9
Annual Appropriations,—				
III.	19	Audit Local Bodies	118 16 10	
		Exchange and Commission	600 17 7	
		Imprest Pensions Expense Account	8 17 6	
		Contingencies	89 11 4	818 3 3
Land Fund Account,—				
Permanent Charges,—				
Amount payable in respect of land sold on deferred payments since 31st March, 1880				9,564 9 9
Twenty-five per cent. on Land Sales within the Provincial District of Taranaki, payable to the New Plymouth Harbour Board				15,618 14 5
Ellesmere and Forsyth Reclamation and Akaroa Railway Trust Subsidies,—				266 9 7
Lethbridge Local Board and County of Rangitikei, say				100 0 0
				£29,423 14 9

PROPERTY-TAX DEPARTMENT.

III.	18	Assessment		378 13 4
		Clerical assistance		580 17 9
		Advertising		85 1 4
		Contingencies		300 13 4
				£1,345 5 9

POSTAL DEPARTMENT.

V.	35	Salaries		55 16 1
	36	Conveyance of mails by sea		5,832 2 4
	37	Conveyance of inland mails		237 17 3
	38	Conveyance of mails by railway		350 0 0
	39	Contingencies		199 3 5
				£6,674 19 1

* This includes £8,012 7s. 7d. advanced to Agent-General for stationery.

STATEMENT of all LIABILITIES of the several Government Departments—*continued*.

JUSTICE DEPARTMENT.

No. of Class.	No. of Vote.	Particulars of Service.	Amount.	Total.
IV.	23	Expenses of Circuit Courts ... ..	...	150 0 0
	24	Travelling expenses ... ..	...	75 0 0
	25	Salaries and rents	325 0 0	
	26	Travelling expenses and expenses of serving summonses	975 0 0	
	27	Criminal prosecutions ... ..	...	1,300 0 0
	28	Fees and expenses on inquests ... ..	...	1,100 0 0
	29	Contingencies ... ..	...	325 0 0
	29	Contingencies ... ..	...	400 0 0
	30	Maintenance and contingencies ... ..	...	1,100 0 0
	Civil Service Act		Pension ... ..	...	57 2 10
				£4,507 2 10

TELEGRAPH DEPARTMENT.

V.	40	Salaries, contingencies, travelling expenses, labour, &c., shipping reporters	£1,491 6 11
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CUSTOMS DEPARTMENT.

VI.	42	Salaries	60 11 4	
		Extra hands and tidewaiters	97 0 11	
		Wages, &c., steam-launch service ... ..	...	42 16 0
		Contingencies ... ..	...	161 14 8
	43	Prevention of smuggling and illicit distillation ... ..	...	180 7 8
		Expenses connected with Beer-Duty Act: Rewards, &c.	24 6 9		
		Compensation for alteration of casks	87 0 0		
		Compensation yet to be claimed	84 12 0		
					195 18 9
					£738 9 4

MARINE DEPARTMENT.

VI.	44	Salaries ... ..	...	6 0 0
		Contingencies ... ..	...	2,500 0 0
		Contracts ... ..	...	409 18 0
		S.S. "Hinemoa"—contingencies ... ..	...	100 0 0
		S.S. "Stella"—wages and contingencies ... ..	...	250 0 0
		Otago Graving Dock—wages and contingencies ... ..	...	80 0 0
		Total of Class VI.—Vote 44... ..		...	£3,345 18 0
XI.	61	Inspection of machinery ... ..	...	25 0 0
X.	114	Cape Egmont Lighthouse—wages, &c. ... ..	...	100 0 0

MINES DEPARTMENT.

X.	55	Maintenance of Govt. water-races—Nelson Creek	20 0 0		
		" " Waimea-Kumara	250 0 0		
		" " Argyle	80 0 0		
		Aids to prospecting	150 0 0		
		Subsidies towards the construction of tracks, &c., upon gold fields upon equivalent subscriptions being contributed	6,650 0 0		
		Contingencies	100 0 0		
		Working expenses of diamond rock boring machine	50 0 0		
		Rent of Tokatea Block	500 0 0		
					£7,800 0 0

STATEMENT of all LIABILITIES of the several Government Departments—*continued.*

EDUCATION DEPARTMENT.

No. of Class.	No. of Vote.	Particulars of Service.	Amount.	Total.
VIII.	48	Grants to Boards	£ 1,172 11 5	£ s. d. 1,200 0 0 1,300 0 0 300 0 0 250 0 0 500 0 0 250 0 0 3,700 0 0 £7,500 0 0
		Contingencies	27 8 7	
	49	Salaries	78 15 4	
		Contracts	886 16 0	
		Contingencies	352 8 8	
	50	Contracts	169 13 10	
		Contingencies	130 6 2	
	51	Contracts	203 19 7	
		Contingencies	46 0 5	
	52	Grant to Otago University	...	
44	Salaries	30 9 0		
	Contracts	182 0 7		
	Contingencies	37 10 5		
P.W.	IX. 113	Grants to Boards	1,200 0 0	
		Contracts	2,000 0 0	
		Contingencies	500 0 0	
				3,700 0 0
				£7,500 0 0

NATIVE DEPARTMENT.

		<i>Liabilities.</i>	Amount.	Total.
	1	Salaries (Item 36)	100 0 0	566 0 0 600 0 0 60 0 0 271 5 0 429 17 3 50 0 0 300 0 0 168 5 0 £2,445 7 3
		Contingencies (Item 36)	250 0 0	
		Miscellaneous (Item 39)—Arrears of interest on Stewart Island purchase (Paitu's share)	216 0 0	
IV.	31	Contingencies	...	
	32	Salaries	50 0 0	
		Contingencies	10 0 0	
IX.	53	Rents	21 5 0	
		Contingencies	250 0 0	
	54	Interest on Stewart Island purchase for 1880-81...	160 0 0	
		Expenses in connection with the Middle Island Land Purchases Commission	269 17 3	
Native Reserves		Accounts—Salaries	...	
Civil List.		Native purposes—Native salaries and pensions	250 0 0	
		Salaries—Medical officers and medical contingencies	50 0 0	
Civil List Act, 1866—		Pensions	...	
				£2,445 7 3

STAMP DEPARTMENT.

VII.	45	Contingencies	46 3 0	520 8 10
	46	Contingencies	465 18 1	
	47	Joint-Stock Companies Act	8 7 9	

STATEMENT of all LIABILITIES of the several Government Departments—*continued.*

SURVEY DEPARTMENT.

No. of Class.	No. of Vote.	Particulars of Service.	Amount.	Total.
			£ s. d.	£ s. d.
	68	Survey—Wages and contingencies	3,463 17 2	
		„ Allowances	830 0 0	
		„ Contracts	1,252 14 0	
		Vouchers returned by the Treasury too late for last year's account	285 2 10	5,831 14 0
	103	Authority to officers to expend on day-labour	2,946 18 2	
		Authorities to local bodies	2,790 12 2	
		Contracts	3,208 15 6	8,946 5 10
		Arrears of Survey—Contracts	468 16 9	
		„ Wages and allowances	300 0 0	768 16 9
				£15,546 16 7

IMMIGRATION DEPARTMENT.

I.	70	Accounts passed for payment, and in hand ... ..	...	464 1 6
		Estimated accounts—Outstanding .. ..	...	200 0 0
				£664 1 6

STATEMENT of all LIABILITIES in respect of the Services of the Public Works Department outstanding at the close of the Financial Period ended 31st March, 1881, prepared in terms of Section 3 of "The Public Revenues Act, 1880," and forwarded, as therein provided, to the Audit Office.

SUMMARY.

Class.	Votes.	Particulars of Service.	Amount.	Total.
		IMMIGRATION AND PUBLIC WORKS LOAN.	£ s. d.	£ s. d.
II.	71-73	Departmental	647 18 3	
III.	74-92	Railways	428,687 1 8	
IV.	93-94	Surveys of new lines	406 6 8	
V.	95-102	Roads	65,464 16 7	
VII.	105-106	Waterworks	11,029 17 8	
XI.	115	Miscellaneous public works	38,591 8 10	
		Liabilities of the Public Works Department on Immigration and Public Works Loan ... ..	...	£544,827 9 8
		CONSOLIDATED FUND.		
		Liabilities Vote I., item 48, and Miscellaneous Services, Class XI., Vote 62	17,570 17 5	£17,570 17 5
		W. A. THOMAS, Accountant, Public Works. 30th April, 1881.		
II.	72	DEPARTMENTAL PUBLIC WORKS. <i>Head Office, North Island,—</i> Contingencies	152 18 5	152 18 5
	73	<i>Head Office, Middle Island,—</i> Contingencies	494 19 10	494 19 10
		Total Class II. ... ..	...	£647 18 3

STATEMENT of all LIABILITIES of the several Government Departments—*continued.*PUBLIC WORKS DEPARTMENT—*continued.*

Class.	Votes.	Particulars of Service.	Amount.			Total.		
			£	s.	d.	£	s.	d.
III.		RAILWAYS.						
	74	<i>Kawakawa</i> ,—						
		Contingencies	363	19	2			
		Contracts	23,732	9	10			
		Material ordered from England	1,065	13	7			
						25,162	2	7
	75	<i>Whangarei-Kamo</i> ,—						
		Contingencies	1,702	7	7			
		Contracts	3,239	5	11			
		Material ordered from England	2,140	15	9			
						7,082	9	3
	76	<i>Kaipara-Waikato</i> ,—						
		Salaries	104	2	8			
		Contingencies	22,708	7	9			
		Contracts	33,226	4	1			
		Land compensation	73	11	10			
		Material ordered from England	4,404	10	4			
						60,516	16	8
	77	<i>Waikato-Thames</i> ,—						
		Contingencies	1,033	11	11			
		Contracts	4,065	16	8			
		Material ordered from England	14,485	3	9			
						19,584	12	4
	78	<i>Wellington-Napier</i> ,—						
		Salaries	6	11	3			
		Contingencies	10,091	6	8			
		Contracts	4,646	9	4			
		Land compensation	18	11	10			
		Material ordered from England	10,340	17	11			
						25,103	17	0
	79	<i>Wellington-Foxton</i> ,—						
		Contingencies	808	6	8			
		Contracts	5,967	1	6			
		Material ordered from England	58	3	6			
						6,833	11	8
	80	<i>Foxton-New Plymouth</i> ,—						
		Salaries	52	0	4			
		Contingencies	14,658	19	7			
		Contracts	38,234	3	6			
		Land compensation	255	0	0			
		Material ordered from England	11,061	5	5			
						64,261	8	10
	81	<i>Nelson-Greymouth</i> ,—						
		Salaries	45	0	0			
		Contingencies	4,617	15	8			
		Contracts	5,766	3	4			
		Land compensation	88	1	0			
						10,517	0	0
	82	<i>Greymouth-Hokitika</i> ,—						
		Contingencies	260	13	10			
		Contracts	42	0	0			
		Land compensation	152	1	0			
						454	14	10
	83	<i>Westport-Ngakawau</i> ,—						
		Contingencies	2,506	19	1			
						2,506	19	1
	84	<i>Picton-Hurunui</i> ,—						
		Contingencies	77	13	4			
		Contracts	78	14	10			
						156	8	2
	85	<i>Hurunui-Waitaki</i> ,—						
		Contingencies	30,694	0	8			
		Contracts	15,802	17	7			
		Land compensation	130	1	4			
		Material ordered from England	8,401	11	4			
						55,028	10	11
		Carried forward				277,208	11	4

STATEMENT of all LIABILITIES of the several Government Departments—*continued.*PUBLIC WORKS DEPARTMENT—*continued.*

Class.	Votes.	Particulars of Service.	Amount.	Total.
			£ s. d.	£ s. d.
		Brought forward ...	...	277,208 11 4
III.		RAILWAYS— <i>continued.</i>		
	86	Canterbury Interior Main Line,— Contingencies ...	2,075 7 1	2,075 7 1
	87	Waitaki-Bluff,— Contingencies ... Contracts ... Land compensation ... Material ordered from England ...	54,084 16 7 40,925 16 10 1,942 5 4 9,899 7 1	106,852 5 10
	88	Otago Central,— Contingencies ... Contracts ... Land compensation ...	1,691 4 10 18,373 0 9 12 10 4	20,076 15 11
	89	Invercargill-Kingston,— Contingencies ... Contracts ...	1,570 7 6 478 14 7	2,049 2 1
	90	Western Railways,— Contingencies ... Contracts ... Land compensation ... Material ordered from England ...	1,843 14 2 9,968 14 10 7 10 0 8,605 0 5	20,424 19 5
		Total Class III.—Railways ...	...	£428,687 1 8
IV.		SURVEYS OF NEW LINES OF RAILWAY.		
	94	Surveys, Middle Island,— Contingencies ...	406 6 8	406 6 8
		Total Class IV.—Surveys ...	...	6 8
V.		ROADS.		
	95	North Island,— Salaries ... Contingencies ... Contracts ... Grants to local bodies ...	17 8 9 7,223 10 6 4,064 19 3 2,003 1 1	13,308 19 7
	96	Roads North of Auckland,— Contingencies ... Contracts ... Grants to local bodies ...	14,096 15 4 4,597 3 5 1,687 6 6	20,381 5 3
	97	Roads and Bridges in Unsettled Districts, Patea and Taranaki,— Contingencies ... Contracts ...	6,025 8 5 3,742 8 1	9,767 16 6
	98	Nelson South-West Gold Fields,— Contingencies ...	56 18 7	56 18 7
	99	Roads, Nelson to Greymouth and Westport,— Contingencies ... Contracts ...	5,674 10 8 3,691 17 0	9,366 7 8
	100	Westland,— Contingencies ...	234 14 3	234 14 3
		Carried forward ...	...	53,116 1 10

STATEMENT of all LIABILITIES of the several Government Departments—*continued.*PUBLIC WORKS DEPARTMENT—*continued.*

Class.	Votes.	Particulars of Service.	Amount.	Total.
			£ s. d.	£. s. d.
		Brought forward ... ..	...	53,116 1 10
V.		ROADS— <i>continued.</i>		
	101	<i>Hokitika-Christchurch,—</i>		
		Contingencies	3,356 12 5	
		Contracts	1,187 0 0	4,543 12 5
	102	<i>Opening up roads through Lands recently purchased,—</i>		
		Contingencies	5,036 1 0	
		Contracts	1,269 1 4	
		Grants to local bodies	1,500 0 0	7,805 2 4
		Total Class V.—Roads ... ..	...	£65,464 16 7
VII.		WATERWORKS ON GOLD FIELDS.		
	105	<i>Water-races, North Island,—</i>		
		Land	5 11 6	5 11 6
	106	<i>Water-races, Middle Island,—</i>		
		Contingencies	2,607 2 6	
		Contracts	8,417 3 8	11,024 6 2
		Total Class VII.—Waterworks on Gold Fields ... ..	...	£11,029 17 8
XI.	115	MISCELLANEOUS PUBLIC WORKS.		
		Contingencies	7,192 1 10	
		Contracts	8,998 7 10	
		Grants to local bodies, balance of amount	22,400 19 2	38,591 8 10
		Total Class XI.—Miscellaneous Public Works ... ..	...	£38,591 8 10
XI.		CONSOLIDATED FUND.		
		Contingencies	9,007 15 6	
		Contracts	3,835 0 8	
		Land	1,561 16 0	
		Grants to local bodies	3,166 5 3	17,570 17 5
		Total Class XI.—Miscellaneous Services ... ..	...	£17,570 17 5
NATIVE LAND PURCHASE DEPARTMENT.				
VI.	104	Auckland	294,810 0 0	
		Hawke's Bay	5,641 0 0	
		Wellington	657,835 0 0	
		Taranaki	39,439 0 0	£997,725 0 0