

# REPORT OF THE AUDIT COMMITTEE

## ON THE FINANCE ACCOUNTS OF THE COLONY.

3 B—No. 2.

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

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

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

### ACCOUNTS 1857–8.

Page 13. *Governor's Establishment*.—Forage allowance—for £125 8s. read £161 8s.

„ 25. *Civil List—Native Purposes*.—Transpose the sums £1,362 and £2,236

### ACCOUNTS 1858–9.

Page 5, last line.—The figures in the pence column should be 11½d.

„ 9. The date of the charter of the "Emerald Isle" should be 1856 not 1846.

„ 14. Erase altogether "Brought forward £329 10s. 6d."

„ 19. *Total Judicial*—£11,768 5s. 6d.—The figures should be £11,943 5s. 6d.

„ 21. *Class IV*.—Drawbacks deducted from revenue, Wellington—for £220 15s. 7d., read £220 15s. 9d.

Page 24. *Class VII.—Incidental Receipts*—The figures of the total should be £8 2s. 3d.

„ 24.—Third column.—The total carried forward should be £174,751 17s. 9½d.

„ 44–45. *Grants 1858–9*.—In the second column the total of votes carried forward should be £58,567 15s., instead of £65,067 15s.

### YEAR 1857–8.

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

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

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

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

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

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

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

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

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

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

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

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

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