

REPORT OF THE CIVIL

We recommend that accounts of the state of each loan carried on from the date of first issue from year to year, should be published with, and as part of, the financial accounts of each year. The par value of debentures issued, any discount or premium on sales, and all charges for placing and management, should be shown. The accounts should be distinct for each loan.

Similar accounts of each sinking fund should be published, and be carried on from year to year, in order to show the state of each fund separately. These loan and sinking fund accounts will then show distinctly the state of the indebtedness of the Colony, apart from the yearly revenue and expenditure transactions.

Payments to claimants of the Government for services rendered should be made promptly, and with as little trouble and vexation to the creditor as possible. It is recommended that in future it be a regulation of the Government, that the officer signing the certificate of service is also answerable for the correctness of the computation and the completeness of the voucher. If errors of computation are discovered by the Audit the surcharge, if any, to be recovered at once from the responsible officer. No payment of duly authorized services to be delayed in the Treasury on the ground of a mere informality in the form of the voucher if duly certified.

Audit of Customs Accounts.—Previous to the transfer of the management of the Customs to the Colony, the accounts of that Department were made in accordance with forms prescribed by the Board of Customs, and were forwarded for audit to the Examiner of Plantation Accounts in London. Under the regulations then in force the preparation of the accounts involved considerable labour, as all the Bills of Entry had to be transcribed into a journal for an office record, and also on to sheets for transmission with the Quarterly Account Current.

When the control of the Department devolved upon the Colony the accounts were sent to the Auditor-General, who from time to time afterwards issued regulations under which their preparation was very much simplified. This was especially the case when duplicates of the Merchants' Entries were required to be put up with the Quarterly Accounts, instead of the transcript hitherto made, as it economized labour, saved time, and furnished better materials for securing a proper examination into all details of the accounts.

Fresh instructions have recently been issued from the office of the Commissioner of Customs in connexion with the Treasury Regulations for accountants, by which these accounts will be further improved, and we believe, if a more rapid examination of them can be secured in future, that this branch of the service will be placed on a satisfactory footing.

The greatest part of the labour of examining the Bills of Entries and transcript of Warehouse Ledger could be done most expeditiously by junior or probationary clerks, immediately the Entries are received in the Audit Office. Two such clerks, if at all quick at figures, under the direction of the elder clerk should suffice to keep the current work under; but as a pressure of work in the Audit Office for some time past has caused the examination of the Customs Accounts to fall behind, we recommend that an additional clerk should at once be transferred from one of the other offices for a time so as to get up arrears. If irregularities in the accounts are to be efficiently checked, the audit should be as nearly concurrent as possible, and as the work of examination is simple and capable of sub-division, no arrears should be allowed to exist, as the employment of an extra clerk for a short time could always bring up the work.

Entries for free goods should not be mixed up with those for goods liable to duty; they should be numbered separately and forwarded to the Audit Office once a quarter for examination.

Entries for removal of goods from the Warehouse to another port and for exportation should also be numbered in a series by themselves.

At present one clerk and one assistant are engaged in the examination of these voluminous accounts.

CUSTOMS DEPARTMENT.

This Department is at present presided over by the Honourable the Colonial Secretary as Commissioner of Customs, and consists of—

A Secretary and Inspector, with no salary.
A Chief Clerk, £250.
A Clerk, £150.
Messenger, £30 8s. 4d. (part services);

and the following Officers at the Ports named below:—

18 Collectors of Customs.	31 Lockers.
11 Sub-Collectors.	12 Tidewaiters.
4 Landing Surveyors.	5 Coastwaiters.
29 Landing Waiters.	6 Messengers.
5 Warehousekeepers.	21 Boatmen.
46 Clerks.	
4 Tide Surveyors.	Total 195
3 Gaugers.	

These are distributed as follows:—

	£	s.	d.
Auckland,—29 Officers and men ...	4,466	12	6
Onehunga,—1 Sub-Collector and 2 Boatmen ...	455	10	0
Russell,—1 Collector, 1 Clerk, 2 Boatmen ...	563	10	0
Wangarei and Kaipara,—5 Officers and Men ...	470	0	0
Mongouui,—1 Collector, 1 Boatman ...	245	0	0
Hokianga,—1 Collector ...	50	0	0