

# LETTER

FROM THE

## CONTROLLER OF THE PUBLIC ACCOUNT;

TOGETHER WITH HIS

### BALANCE SHEET FOR YEAR ENDED JUNE 30, 1872.

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PRESENTED TO BOTH HOUSES OF THE GENERAL ASSEMBLY, BY COMMAND OF  
HIS EXCELLENCY.

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WELLINGTON.

—  
1872.



## LETTER FROM THE CONTROLLER OF THE PUBLIC ACCOUNT.

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SIR,—

Controller's Office, 30th September, 1872.

I have the honor to transmit herewith the Controller's balance sheet for the year ending the 30th June, 1872, and to request that you will lay the same before Parliament, together with this letter.

I have delayed completing this Return, in the hope that, as soon as the Accounts of the Treasury were complete, I should be able to show, as in former years, that the cash balances in the several Ways and Means Accounts were the same in the Controller's and Treasury books. I regret to say this does not appear to be the case, showing that operations have been recorded in the Accounts of the Treasury, probably by transfer from one account to another, of which the Controller was not informed, and which have not therefore been included in his Accounts.

The occurrence of such discrepancy in balances which ought to be identical is a sufficient reason for some such alteration in the system of control as is contemplated in the measure now before Parliament, and has been to a great extent effected by the late departmental arrangements made by the late Colonial Treasurer since the 1st July last.

In order to render the working of the new system effectual, it becomes indispensably necessary that the Treasury and the Control shall start on the 1st July with the same cash balances in the several Ways and Means Accounts. I have proposed, therefore, to adopt the balances as shown in the Treasury Accounts, in my books opened on the 1st July, leaving it for the final decision of the Audit Office, when the Treasury Accounts for the year 1871-72 are rendered to the Auditor, whether those balances, or the balances appearing in the balance sheet now rendered, are correct as between the several accounts.

It is my duty to call the attention of Parliament to an item of expenditure in the Crown Agents' Accounts of the Public Works Loan. They appear to have paid a draft for £7,500 drawn on them from the Colony by the Treasury, the proceeds of which were, as I am informed, used to discharge a debt incurred by the County of Westland to the Bank of New Zealand. As there is no vote or other authority for this issue, the payment was illegal. But a graver irregularity occurred in the fact that the proceeds of the order or draft on England were not, as required by law, paid into the Public Account. Had such been done, the money could only have been obtained by requisition on the Controller, which it would not have been in his power to comply with. The Controller had no cognizance of the transaction until it appeared in the Crown Agents' Accounts several months later. He therefore conceives it his duty to lay the case before Parliament.

I have, &c.,

JAMES EDWARD FITZGERALD,  
Controller of the Public Account.

The Hon. the Colonial Treasurer.

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# CONTROLLER'S

## CASH BALANCE SHEET.

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1871-72.

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PRESENTED TO BOTH HOUSES OF THE GENERAL ASSEMBLY, BY COMMAND  
OF HIS EXCELLENCY.

---

WELLINGTON.

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1872.

## D.—BALANCE SHEET for the Year

RECEIPTS.	A.	B.	C.
	£ s. d.	£ s. d.	£ s. d.
<b>Consolidated Fund—</b>			
Balance on 1st July, 1871 ... ..	38,869 13 2		
Cash Receipts in the year ... ..	1,233,032 3 11		
Proceeds of Treasury Bills ... ..	240,000 0 0		
Proceeds of Deficiency Bills ... ..	100,000 0 0		
Interest on Trust Fund Investments returned ... ..	23,982 2 3		
Proceeds of Patea Mortgages sold to Trust Fund ... ..	6,940 17 6		
Advances to New Zealand Settlements repaid ... ..	3,814 0 5		
Wellington Debt repaid ... ..	15,000 0 0		
Otago Debt repaid ... ..	9,000 0 0		
Transfer from Immigration Loan for Interest ... ..	33,750 0 0		
	<b>1,704,388 17 3</b>	<b>1,704,388 17 3</b>	
<b>CROWN AGENTS—</b>			
Balance on the 1st April, 1871 ... ..	329 8 1		
Drawn from the Bank of New Zealand ... ..	62,275 18 10		
Advance from the Defence Loan, as <i>per contra</i> ... ..	150,266 5 9		
Advance from Immigration Loan, as <i>per contra</i> ... ..	239,877 3 6		
Miscellaneous Receipts ... ..	7,234 14 3		
Transfers from Special Funds to adjust entries ... ..	755 11 9		
	<b>460,739 2 2</b>	<b>460,739 2 2</b>	
Total Consolidated Fund ... ..		<b>2,165,127 19 5</b>	<b>2,165,127 19 5</b>
<b>Special Fund—</b>			
<b>1. NEW ZEALAND SETTLEMENTS ACT—</b>			
Proceeds of Confiscated Lands ... ..	3,814 0 5		3,814 0 5
<b>2. CONSOLIDATED LOAN—</b>			
Receipts ... ..	4,127 9 0	4,127 9 0	
<b>CROWN AGENTS—</b>			
Balance on the 1st April, 1871 ... ..	6,090 9 5		
Proceeds of Debentures ... ..	31,455 5 0		
Miscellaneous Receipts ... ..	714 17 6		
	<b>38,260 11 11</b>	<b>38,260 11 11</b>	
		<b>42,388 0 11</b>	<b>42,388 0 11</b>
<b>3. CONSOLIDATED LOAN APPLICATION ACT—</b>			
Receipts ... ..	947 7 0		947 7 0
<b>4. DEFENCE LOAN—</b>			
Balance, 1st July, 1871 ... ..	12,236 15 4		
Transfer from Consolidated Fund, as <i>per contra</i> ... ..	104,266 5 9		
Proceeds of short-dated Debentures ... ..	21,000 0 0		
Bank Advance against Balances in London ... ..	25,000 0 0		
Refunded by the Paymaster-General ... ..	26,220 6 10		
	<b>188,723 7 11</b>	<b>188,723 7 11</b>	
<b>CROWN AGENTS—</b>			
Proceeds of Debentures ... ..	431,268 15 0		
Hypothecation of temporary Bonds ... ..	66,295 6 6		
Balance of Temporary Loan transferred hereto ... ..	3,490 0 0		
	<b>501,054 1 6</b>	<b>501,054 1 6</b>	
		<b>689,777 9 5</b>	<b>689,777 9 5</b>
<b>5. SCHEDULE 1, DEFENCE LOAN—</b>			
Transferred from Defence Loan ... ..	147,154 13 9		
Recoveries ... ..	27,845 6 3		
	<b>175,000 0 0</b>		<b>175,000 0 0</b>
<b>6. SCHEDULE 2, DEFENCE LOAN—</b>			
<b>CROWN AGENTS—</b>			
Transfer from Defence Loan ... ..	38,010 0 0		38,010 0 0
Carried forward ... ..			<b>3,115,064 17 2</b>

## BALANCE SHEET.

3 B.—No. 8.

ending the 30th JUNE, 1872.

ISSUES.	A.			B.			C.		
	£	s.	d.	£	s.	d.	£	s.	d.
<b>Consolidated Fund—</b>									
Issued for Consolidated Fund Services	832,192	7	5						
Treasury Bills paid	150,000	0	0						
Deficiency Bills paid	60,000	0	0						
Half Stamp Duties carried to Railways	37,295	4	11						
Interest on Trust Fund Investments	44,844	1	3						
Transfer to repay Overdrafts by Crown Agents:—									
To Defence Loan	£150,266	5	9						
Less transferred in anticipation, last year	46,000	0	0						
	104,266	5	9						
To Immigration, &c., Loan	239,877	3	6						
in anticipation of Overdraft	168,000	0	0	1,636,475	2	10			
Balance on 30th June, 1872	67,913	14	5						
	1,704,388	17	3						
<b>CROWN AGENTS—</b>									
Expenditure on Consolidated Fund Services	460,739	2	2						
	460,739	2	2	460,739	2	2			
Total Balance in Consolidated Fund				2,097,214	5	0	2,097,214	5	0
Total Consolidated Fund				67,913	14	5			
				2,165,127	19	5			
<b>Special Fund—</b>									
<b>1. NEW ZEALAND SETTLEMENTS ACT—</b>									
Transferred to Consolidated Fund to repay Advances	3,814	0	5				3,814	0	5
<b>2. CONSOLIDATED LOAN—</b>									
Balance on 30th June, 1872	4,127	9	0						
<b>CROWN AGENTS—</b>									
Purchase of Bonds	1,050	0	0						
Incidental Expenses	225	7	9						
Transfer to Consolidated Fund to correct entries	748	15	9	2,024	3	6	2,024	3	6
Balance on 31st March, 1872	36,236	8	5						
	38,260	11	11						
Total Balance in Consolidated Loan				40,863	17	5			
				42,388	0	11			
<b>3. CONSOLIDATED LOAN APPLICATION ACT—</b>									
Balance 30th June, 1872	947	7	0						
<b>4. DEFENCE LOAN—</b>									
Transferred to Account of Schedule 1	147,154	13	9	147,154	13	9			
Balance on 30th June, 1872	41,568	14	2						
	188,723	7	11						
<b>CROWN AGENTS—</b>									
Temporary Advances paid	273,500	0	0						
Transfer to Account of Schedule 2	88,010	0	0						
Incidental Expenses	5,508	1	2						
Transfer to Consolidated Fund, as <i>per contra</i>	150,266	5	9						
"                    " to correct Entries	6	16	0						
Balance on 31st March, 1872	33,762	18	7	467,291	2	11			
	501,054	1	6	614,445	16	8	614,445	16	8
Total Balance in Defence Loan				75,331	12	9			
				689,777	9	5			
<b>5. SCHEDULE 1, DEFENCE LOAN—</b>									
Issues	175,000	0	0						
	175,000	0	0				175,000	0	0
<b>6. SCHEDULE 2, DEFENCE LOAN—</b>									
<b>CROWN AGENTS—</b>									
Otago Bonds paid	38,010	0	0				38,010	0	0
Carried forward							2,930,508	5	7





## BALANCE SHEET.

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B.—No. 8.

ending the 30th JUNE, 1872—continued.

ISSUES.					A.	B.	C.
					£ s. d.	£ s. d.	£ s. d.
<b>Special Fund—continued.</b>							
Brought forward	...	...	...	...	...	...	2,930,508 5 7
<b>7. PUBLIC WORKS LOAN—</b>							
Transfers to the several Accounts below	...	...	...	...	503,290 9 4		
Transfer to Consolidated Fund for Interest	...	...	...	...	33,750 0 0	537,040 9 4	
Balance on 30th June, 1872	...	...	...	...	39,307 6 11		
					576,347 16 3		
<b>CROWN AGENTS—</b>							
Temporary Advances paid	...	...	...	...	300,500 0 0		
Incidental Expenditure	...	...	...	...	7,470 3 3		
Advance to Westland	...	...	...	...	7,500 0 0		
Transfer to Consolidated Fund	...	...	...	...	239,877 3 6		
Imprest to the Agent-General	...	...	...	...	60,000 0 0		
Carried to Immigration Account	...	...	...	...	2,133 2 6	615,480 9 3	
Balance 31st March, 1872	...	...	...	...	103,300 15 9		
					718,781 5 0	1,152,520 18 7	1,152,520 18 7
Total Balance in Immigration Loan	...	...	...	...	...	142,608 2 8	
						1,295,129 1 3	
<b>8. RAILWAYS—</b>							
<b>AUCKLAND—</b>							
Issued	...	...	...	£24,400 0 0	24,400 0 0		
<b>TARANAKI—</b>							
Issued	...	...	...	£410 0 0	410 0 0		
<b>WELLINGTON—</b>							
Issued	...	...	...	£5,200 0 0	5,200 0 0		
<b>HAWKE'S BAY—</b>							
Issued	...	...	...	£1,800 0 0	1,800 0 0		
<b>NELSON—</b>							
Issued	...	...	...	£19,350 0 0	19,350 0 0		
<b>MARLBOROUGH—</b>							
Issued	...	...	...	£10,000 0 0	10,000 0 0		
<b>CANTERBURY—</b>							
Issued	...	...	...	£103,675 0 0	103,675 0 0		
<b>WESTLAND—</b>							
Issued	...	...	...	£22,500 0 0	22,500 0 0		
<b>OTAGO—</b>							
Issued	...	...	...	£52,825 0 0	52,825 0 0		
Total Railways	...	...	...	...	240,160 0 0	...	240,160 0 0
Carried forward	...	...	...	...	...	...	4,323,189 4 2

D.—BALANCE SHEET for the Year

RECEIPTS.	A.	B.	C.
	£ s. d.	£ s. d.	£ s. d.
Special Fund—continued.			
Brought forward ... ..	...	...	4,650,353 18 5
9. ROADS, NORTH ISLAND—			
From Immigration Loan ... ..	64,549 12 8		
„ Recoveries ... ..	5,738 3 4		
	70,287 16 0	...	70,287 16 0
10. IMMIGRATION—			
From Immigration Loan ... ..	29,060 2 4		
„ Recoveries ... ..	4,039 17 8		
	33,100 0 0	33,100 0 0	
CROWN AGENTS—			
From Immigration Loan ... ..	2,133 2 6	2,133 2 6	
Total Immigration ... ..	...	35,233 2 6	35,233 2 6
11. LAND PURCHASE—			
From Immigration Loan ... ..	44,998 1 0		
„ Recoveries ... ..	1 19 0		
	45,000 0 0	...	45,000 0 0
12. TELEGRAPHS—			
From Immigration Loan ... ..	29,331 19 6		
„ Recoveries ... ..	168 0 6		
	29,500 0 0	...	29,500 0 0
13. WATER SUPPLY—			
From Immigration Loan ... ..	3,000 0 0	...	3,000 0 0
14. COAL—			
From Immigration Loan ... ..	700 0 0	...	700 0 0
15. “APPROPRIATION ACT, 1871”—			
From Immigration Loan ... ..	16,964 14 10		
„ Recoveries ... ..	5 0 0		
	16,969 14 10	...	16,969 14 10
16. ROAD BOARDS—			
From Immigration Loan ... ..	100,000 0 0	...	100,000 0 0
17. UNAPPORTIONED—			
From Immigration Loan ... ..	12,000 0 0	...	12,000 0 0
18. WELLINGTON DEBTS ACT—			
Proceeds of Debentures ... ..	111,720 0 0		
Refund, Paymaster-General ... ..	389 10 5		
	112,109 10 5	...	112,109 10 5
Land Fund—			
Receipts ... ..	33,125 5 4		
	33,125 5 4	...	33,125 5 4
Public Trust Fund—			
Balance on 1st July, 1871 ... ..	60,402 1 0		
Receipts—Ordinary ... ..	172,335 13 4		
Bonds under Wellington Debts Act paid off ... ..	25,000 0 0		
Deficiency Bill paid off ... ..	38,000 0 0		
Interest of Trust Fund Investments to the 30th June, 1872	44,844 1 3		
	340,581 15 7	...	340,581 15 7
			5,448,861 3 1

## BALANCE SHEET.

7 B.—No. 8.

ending the 30th JUNE, 1872.

ISSUES.	A.	B.	C.
	£ s. d.	£ s. d.	£ s. d.
<b>Special Fund—continued.</b>			
Brought forward ... ..	...	...	4,323,189 4 2
9. ROADS—NORTHERN ISLAND— Issued ... ..	70,287 16 0	...	70,287 16 0
10. IMMIGRATION— Issued ... ..	33,100 0 0	33,100 0 0	
CROWN AGENTS— Expended ... ..	2,133 2 6	2,133 2 6	
Total Immigration ... ..	...	35,233 2 6	35,233 2 6
11. LAND PURCHASE— Issued ... ..	45,000 0 0	...	45,000 0 0
12. TELEGRAPH— Issued ... ..	29,500 0 0	...	29,500 0 0
13. WATER SUPPLY— Issued ... ..	3,000 0 0	...	3,000 0 0
14. COAL ... ..	700 0 0	...	700 0 0
15. "APPROPRIATION ACT, 1871"— Issued ... ..	16,969 14 10	...	16,969 14 10
16. ROAD BOARDS— Issued ... ..	100,000 0 0	...	100,000 0 0
17. UNAPPORTIONED— Issued ... ..	12,000 0 0	...	12,000 0 0
18. WELLINGTON DEBTS ACT— Loan Charges ... ..	569 5 10		
Issued ... ..	64,968 7 4		
Repayment of Temporary Bonds ... ..	35,400 0 0	...	100,937 13 2
Balance on 30th June, 1872 ... ..	11,171 17 3		
	112,109 10 5		
<b>Land Funds—</b>			
Issues ... ..	25,723 6 6		25,723 6 6
Balance on 30th June, 1872 ... ..	7,401 18 10		
	33,125 5 4		
<b>Public Trust Funds—</b>			
Issues ... ..	97,356 2 6		
Bonds under Wellington Debts Act purchased ... ..	34,000 0 0		
Treasury Bills purchased ... ..	90,000 0 0		
Deficiency Bills ... ..	40,000 0 0		
Patea Mortgages ... ..	6,940 17 6		
Interest on Investments returned to Consolidated Fund ... ..	23,982 2 3		292,279 2 3
Balance on 30th June, 1872 ... ..	48,302 13 4		
	340,581 15 7		
<b>BALANCES ON THE 30TH JUNE, 1872—</b>			
In Wellington Bank ... ..	...	220,741 0 11	
In hands of the Crown Agents ... ..	...	173,300 2 9	
Total Balance in the Public Account ... ..	...	...	394,041 3 8
			5,448,861 3 1

CONTROLLER’S CASH BALANCE SHEET.

BALANCE SHEET of the TRUST FUND on the 30th JUNE, 1872.

	Dr.	Cr.
	£   s.   d.	£   s.   d.
Intestate Estates Account ... ..	15,281 13 11	
Intestate Estates Expenses ... ..	80 9 2	
Estates of Deceased Soldiers ... ..	565 17 6	
Real Estate Administration ... ..	1,140 13 5	
Supreme Court ... ..	0 10 8	
Trustees Relief Act ... ..	101 3 11	
Unclaimed Dividends ... ..	241 15 5	
Unclaimed Property ... ..	413 14 2	
„ Balances, closed accounts ... ..	88 16 4	
Post Office Money Order ... ..	892 8 3	
„ Savings Banks ... ..	386,426 6 6	
Military Savings Banks ... ..	36 4 9	
Native Reserves ... ..	5,877 7 0	
„ 10 per cent., Auckland ... ..	4,681 18 8	
„ 5 per cent., Wairarapa ... ..	520 13 3	
„ Wellington Deposits ... ..	370 0 0	
Land Assurance ... ..	1,523 5 8	
Government Annuities ... ..	16,022 4 10	
Lunatics Estates ... ..	1,027 1 4	
Merchant Seamen ... ..	30 2 3	
General Assembly Library ... ..	50 0 0	
In Suspense ... ..	28 11 10	
Bonds of Temporary Loan ... ..		30,000 0 0
Treasury Bills due November, 1874 ... ..		211,650 0 0
„ due July, 1873 ... ..		45,000 0 0
„ due July, 1874 ... ..		45,000 0 0
Deficiency Bill due September, 1872 ... ..		40,000 0 0
Bonds under Wellington Debts Act ... ..		9,000 0 0
Guaranteed Mortgages of Patea Settlers ... ..		6,940 17 6
Balance in the Wellington Bank ... ..		47,830 1 4
	435,420 18 10	435,420 18 10

JAMES EDWARD FITZGERALD,  
Controller of the Public Account.

Controller’s Office, 28th September, 1872.