last, respectively, and are therefore not included in the present account. Fiji has not contributed; Tasmania has overpaid £1 18s. 10d.

25

overpaid £1 18s. 10d.

3. That, in order to enable the Assistant Deputy-Commissioner at Port Moresby to make payments in New Guinea without unnecessary delay, a cash credit has been established in his favour with the Queensland National Bank at Brisbane. Accounts and vouchers in support of cheques drawn against this credit should be rendered at least once a month, so as to enable the necessary adjustment entries to be regularly and promptly made in the Commissioner's books. No such entries are, however, included in the three months' accounts now under examination, whilst the bank pass-book shows that considerable sums have been drawn by the Assistant Deputy-Commissioner.

4. That, in order to comply with the terms of a despatch from Lord Derby, dated the 9th May, 1884, the financial year of New Guinea has been recently altered, and made to terminate on the 1st instead of the 30th June. The 30th June is, I think, a more convenient period for the termination of the financial year, and, as the majority of the colonies consider that the payments made by them are to the 30th June, 1886, complications are likely to arise if the recent change of date is adhered to.

W. L. G. Drew.

W. L. G. Drew,
Auditor-General. recent change of date is adhered to.

Department of Audit, Queensland, Brisbane, 16th November, 1886.

## APPENDIX IB.

## PROTECTORATE OF BRITISH NEW GUINEA.

STATEMENT showing the Total Receipts and Expenditure from the 1st June to the 30th November, 1886.

		Dr	₹.			£	s. d	ł.	£	Б.	đ.
To Balance brought forward from 31st May, 1886- Grants in Aid—			••	••	••		••		7,455	4	9
New Zealand Government Tasmanian Government, balance due for	 year e	nded	l 1st June	, 1885	••	2,668 30		$rac{9}{2}$	,		
Other Receipts— Export duty on 36,000ft. cedar						10	0	Λ			
Export duty on 30,000m. cedar	••		• •	••	••	10			2,717	4	11
•									·		
								£	10,172	9	8
2 4 × 4		$\mathbf{C}_{\mathrm{B}}$	t.					_			
By Establishments—			By Port	Moresby-co	ntinue	1.					
Salaries fixed—	s.	d.		and saddle					£	S.	đ.
Special Commissioner from 1st June to 30th November, 1886, £1,250;				and insuran							
Assistant Deputy - Commissioner				dentals, £6							
from 1st June to 30th November,				gaol, £975; £33 12s.;							
1886, £350; Accountant from 1st		-		men's quar							
June to 30th November, 1886, £150 1,7	50 <b>0</b>	0		veying inst							
Allowances— Travelling expenses, Special Commis-				house, £15;							
	13 13	0		3s. 6d.; pure £300; wages							
Services (exclusive of Establishments)—		1		stores, &c.,							
Schooner "Governor Cairns" — In-		1		charter of	cutter '	'Ada,"	£8 9	)s.;			
surance, £190 12s. 6d.; stores and pro-		Ì		charter of	schoone	er "Re	$\operatorname{triev}\epsilon$	er,"			
visions, £252 12s. 5d.; clothing, £15 1s. 3d.; wages of master and crew,		-		£75; boats							
£711 6s. 8d.; stationery, &c., £10 8s.		1		well-sinking buoys, £20					3,435	19	1
3d.; medicine, £5 17s. 6d.; fittings,				r Island Es			• •	•••	0,100	20	•
£63 7s. 5d.; marine stores, £120 9s.				ries—	eccores ren	10700					
11d.; incidentals, £39 7s. 8d.; repairs, £174 13s. 8d 1,5	22 17	9	G	overnment A	Agent, f	rom 1st	July	to to			
	71 14	0		30th Novem		36	• •	• •	250	0	0
Mail service — Burns, Philp, and Co.			Con	tingencies— ent of hous	o from	1et Tuly	, to 9	21 04			
(three months' contract) 1	50 0	0	10	December,	1886. £	150 July	arter	of			
Port Moresby Establishment—				lugger "Con					170	0	0
Salaries and wages— Clerical assistant from 1st March to		1		al Continger							
30th November, 1886, £137 4s. 6d.;			$\operatorname{Prov}$	visions and	trade,	£886	1s. 1	d.;			
Government assistants from 1st			au .ee	idit fee, £50 54 13s.; i	); meai	cal atte	ndan	ice,			
March to 30th November, 1886,			æ. £1	157 6s. 2d.; c	ablegra	ms.&c	£35 1	15s.			
£360; general wages from 1st March to 30th November, 1886, £582 3s.			2d	l.: Naturali	st's sala	ry from	. 1st ]	No-			
7d 1,0	79 8	1		mber, 1885,							
Allowances-				30; insuran							
Lodging allowance to clerical assis-		-		s.; purchas es, &c., £15		ne, 210	age	псу	1,290	2	5
tant to 30th November, 1886, £40;	62 14		10	os, wo., wro	110.	••	• •	••	1,200		_
travelling expenses, £22 14s Miscellaneous expenditure—	04 14	0						Ī	10,157	8	4
Fencing, £36 7s. 2d.; building mate-			Balan	ce	• •	• •	• •	••	15	1	4
rials, £327 13s. 6d.; water-supply,								e.	10,172	- a	
£94 18s. 3d.; forge and tools, £32								<i>ಪ</i> .	.0,114	9	
Os. 7d.; hardware, £223s. 6d.; horse		- 1	TOHN DOUGLAS								

Brisbane, 11th January, 1887.

JOHN DOUGLAS, Special Commissioner.

## CERTIFICATE OF AUDIT.

I hereby certify that the accounts of the Protectorate of British New Guinea for the six months ended the 30th November, 1886—amounting on the credit side to £10,157 8s. 4d., and on the debit side to £2,717 4s. 11d. (which includes a sum of £18 collected as export duty on cedar)—have been audited; and I find,—

1. All sums received have been duly brought to account; the several payments made have been correctly computed, and are supported by proper and duly certified vouchers.

2. The operations by the Assistant Deputy-Commissioner at Port Moresby upon the cash credit granted him for the purpose of making necessary payments in New Guinea are included in these accounts, the vouchers necessary to enable the Accountant to make the required adjustments in the books of the Special Commissioner having been duly rendered by Captain Musgrave. rendered by Captain Musgrave.

4—A. 5.