#### 1888. NEW ZEALAND.

# BALANCE-SHEETS OF THE COLONY, 1832 to 1888.

Presented to both Houses of the General Assembly by Command of His Excellency.

Audit Office, Wellington, 12th July, 1888.

To His Excellency the Governor of New Zealand.

I have the honour to submit to your Excellency a brief analysis of the total Revenue and Expenditure of the Government of New Zealand, from the establishment of the first Agency by the Government of New South Wales in 1832, until the 31st March, 1888; and respectfully to request that you will be pleased to lay the same before Parliament.

Much time and labour have been bestowed upon this compilation, in the hope that it may be found not without interest or usefulness as a contribution to the history of New Zealand.

I have the honour to be, Sir,

Your Excellency's faithful and obedient servant,

JAMES EDWARD FITZGERALD,

Controller and Auditor-General.

## INTRODUCTORY REMARKS.

I have endeavoured in the following pages to tell in a brief and intelligible form the financial history of New Zealand from its first settlement to the end of the last financial year.

Public accounts are of necessity more or less complicated, and are not readily understood except by those who have made them a study. This arises partly from the necessity of showing the expenditure as balanced not only with the receipts, but also with the authority under which the expenditure is made—that is, with the votes of Parliament; and partly from the fact that the expenditure is not charged against the receipts as a whole, but different classes of expenditure are charged upon different sources of revenue; so that several accounts are required to show the whole transactions of the Government.

In England various kinds of expenditure were formerly charged upon particular receipts. Pensions, for example, were frequently made payable out of a particular duty or tax: and it was not until towards the close of the last century that all the ordinary revenue was made payable into one fund called the Consolidated Fund, upon which all expenditure was jointly In New Zealand the term Consolidated Fund was first introduced by the Public Revenues Act of 1867. It was intended to comprise all the ordinary revenue, but three other funds, the Land Fund, the Public Works Fund, and the Public Trust Fund were constituted by the same Act. By the Public Revenues Act of 1878 these were reduced to two, the Consolidated Fund, and the Public Works Fund. The Land Fund was merged in the Consolidated Fund, and the Trust Funds were handed over to the Public Trust Office, which had been previously established. The Public Works Fund consisted solely of moneys raised by loan: but this has again been divided practically into three separate funds, each of which is credited with the produce of separate loans, and is charged with the expenditure upon different services. The public accounts have been rendered additionally obscure by the frequent occurrence of advances and transfers from one account to another.

The object of the following tables is to present in the simplest form an account of the moneys actually received and expended in each year by the Government of New Zealand, from the year 1840 to the 31st March, 1888, arranged under a few heads, which are, as far as possible, the same throughout the whole series; so that the figures under any head, arranged in a table of successive years, may suggest the history and progress of the colony in respect of each class of expenditure. Thus, the expenditure on military services should tell the tale of our Native wars; and the expenditure on the charges of the Public Debt, and on the Legislative or Civil services, would form an interesting record of the advance of the colony in various directions.

The form of account adopted is that in which the quarterly account of the Exchequer is published in England. Until the year 1856 sufficient information to complete the form was wanting; but, after that year, it will be observed that each year's account comprises two balance-sheets. The first shows on the receipt side the whole of the money received from all sources except from loan—that is to say, the total revenue raised annually within the colony; and, on the disbursement side, the total payments made within each year: and the account is balanced by the excess of revenue over expenditure, or of expenditure over income, as the case may be. In the second balance-sheet the excess as above is brought down, and the debt created and paid off, with the cash in hand at the beginning and end of the period, complete the account.

I have adopted this form in order to avoid raising any question in which matters of opinion may be involved. If the ordinary expenditure is contrasted with the ordinary revenue, and the extraordinary expenditure with the loans raised, the question immediately arises, What should be regarded as ordinary expenditure, and what such as might legitimately be charged against loans? That some expenditure of an ordinary kind has been paid for out of borrowed money is evident from the fact that a part of our debt, that raised by Treasury and Deficiency Bills (a large part of which has since been funded and added to the permanent debt), has been created to supplement the ordinary revenue. Again, the

effect of separating the current expenditure from that charged on loans would be that a part of the annual current charges for services of the same kind would appear in two places in the account. For this reason I have adopted the simpler form of stating the whole expenditure in one account, leaving it to the reader to contrast such heads of expenditure as he may deem "extraordinary" with the net amount of the debt incurred in each year, and what he may consider to be "ordinary" with the current receipts.

The financial history of New Zealand might be divided into four chapters, each dealing with a separate epoch. The first extends from 1840 to 1847 inclusive, during which time New Zealand was one undivided colony. The second from 1848 to 1852, during which, under Lord Grey's Constitution Act of 1846, the colony was divided into two provinces, New Ulster and New Munster, each having its separate finance and separate accounts. The third commences with the Constitution Act of 1852, under which New Zealand again became one colony with a general Treasury chest, but during which it was divided into provinces, each having its own internal financial organization. The fourth epoch extends from the abolition of the provinces in 1876 to the present time.

It has not been thought desirable to deal with the transactions of the provinces in these tables. They only appear as the recipients of so much of the ordinary and land revenues as were handed over to them by the General Government. During the provincial period, however, certain classes of revenue and expenditure disappear from these tables. The provinces raised an independent revenue both by taxation and loan, and by them were administered some of the most important departments of government: those, for example, of immigration, public works, education, and police. The provincial loans, which were considerable, were incorporated into the general debt upon the abolition of the provinces.

The following tables have been prepared from printed and published statements. All transfers from one account to another, which constitute a perplexing element in public accounts, and are unavoidable where different kinds of expenditure are charged on different sources of revenue, have been eliminated.

The first table shows the expenditure in New Zealand by the Government of New South Wales, of which colony it formed a part, and which maintained an agency at the Bay of Islands. The figures are given in a return of the expenditure of New South Wales from 1825 to 1838, prepared by the Audit Office of that colony in 1840.

The public accounts of New Zealand commence in 1840. They were originally published quarterly in the Gazette, and consisted of a simple statement of the receipts and expenditure for each quarter, but did not include the balances in hand at the beginning and end of the period. No balanced account of the colony is to be found until after the Constitution Act came into force. Nor did these statements comprise accounts of the colony as a whole. In the earlier years they give the transactions at Auckland and Russell (the Bay of Islands) separately; then of New Plymouth, to which were subsequently added those of Wellington, Wanganui, and Nelson; and, at a later date, of Otago and Canterbury, as those settlements were successively formed.

The labour of reducing all these statements, scattered throughout the Gazettes, into a general account for the whole colony for each year, has been considerable, often enhanced by misprints in the figures; and in some cases a quarterly account of one or other of the settlements seems to have escaped publication. A return was, however, made to the Legislative Council in 1847 of the revenue and expenditure of the colony for each of the years from 1840 to 1845 inclusive, and I have adopted this as the account for those years. It was not until the year 1857 that accounts were published providing the materials out of which a complete balance-sheet could be constructed in the form presented in these pages.

Up to the end of 1852 the accounts are made up to the end of December. After the Constitution Act came into force the quarterly accounts of receipts and expenditure were abandoned, and an account was presented by the Treasury for the nine months ended on the 30th September, 1853, and for the nine months ended on the 30th June, 1854, the day on which it was then settled that the financial year should end in future. This arrangement continued in force until 1879–80, when the end of the financial year was altered to the 31st March.

The first debt of the colony was incurred under Governor Fitzroy. The abolition of all Customs duties had put an end to the ordinary revenue, and the waiver of the Crown's preemptive right over Native lands had practically abolished the Land Fund. The Government was nearly penniless, and its immediate wants were supplied by the issue of debentures from

The whole debt appears to have reached the amount of from thirty to forty time to time. thousand pounds, and statements occasionally appear of the bonds issued and redeemed, but there are no sufficient materials for making a complete account. It has therefore been The whole debt appears to have been liquidated when the finances omitted in these tables. fell into the hands of a Responsible Ministry.

A few remarks may be necessary to explain the heads into which these accounts are divided :-

On the revenue side-

(1.) The receipts in aid in the earlier years comprise advances by the Government of New South Wales, one amounting to £18,000, which does not appear to have been repaid; and receipts from the Imperial Treasury in the form of Parliamentary grants and drafts on the Commissariat chest. As the expenditure is compared with the revenue raised in the colony, the receipts in aid are not included in the latter. It will be observed that the receipts in aid continued until 1852, when the Constitution Act was passed, and then ceased.

On the expenditure side-

(1.) Interest includes Sinking Fund.

(2.) Postal, up to the year 1846, is included in the Civil services.

(3.) Education, in the earlier years, comprises the grants made to the Established Church and to Native schools-part of the latter may be included in the Native expenditure.

(4.) Marine, in the earlier years, is included in the Civil services.

(5.) Under the head of Lands is comprised all the expenditure on surveys and on the

goldfields.

(6.) The payments to the New Zealand Company arose from the claim of that corporation to the land fund of the settlements which it had founded. This was commuted by the Constitution Act into a definite contribution of one-fourth of the Land Fund of the whole colony, which was finally redeemed by a payment out of the first loan guaranteed by the Home Government in 1856.

It is possible that in the analysis of the earlier years services of the same kind may, in a few instances, have been included sometimes under one head and sometimes under another. It has been impossible, for example, always to distinguish the expenditure on Military services and that on the Civil police. If any such errors can be detected they are of such small amount as not to detract from the substantial accuracy of the whole account.

In conclusion, I may state that this work was commenced by myself many years ago, but has been from time to time postponed. It has now been completed, with the assistance of Mr. Peter Webb, of the Audit Department, who has devoted his evenings to the task, and to whom the principal credit is due that it has been finally brought to completion.

> JAMES EDWARD FITZGERALD, Controller and Auditor-General.

## Expenditure by the Government of New South Wales on the British Residency in New Zealand.

			£s.	d.				£	s.	d.
In 1832	•••	 	188 17	9	In 1836		 	632	16	.9
" 1833		 	974 8	8	, 1837		 	585	0	2
1834	•••	 	609 0	1	,, 1838		 	634	18	9
" 1835		 •••			,, 1839	•••	 •••	589	10	0

#### Receipts and Expenditure by the Government of New Zealand.

	 		18	40.	····				
Ordinary Revenue . Excess of Expenditur	£ 2,857 18,883	s. 12 6	d. 0 5½	Civil Services Native " Lands Native Land Pt Public Works Education Miscellaneous	Payme archases	ents.	1,152 1,152 4,004	5 0 2 19	d. 5½ 7 10 0 5 5
	£21,740	18	5 <del>1</del>				£21,740	18	$\frac{5\frac{1}{2}}{2}$
Receipts in aid	 £18,000	o c	0	Excess of Expe	nditure	•••	£18,883	6	5 <del>1</del>

## 

	Receipts.	£	a	ā	Paym	ents.	e a	ā
Ordinary Revenue Lands		 12,325 29,136	s. 5 12	d. 6 3	Civil Services  Native "  Lands  Native Land Purchases  Public Works  Education		£ s. 13,822 12 977 6 5,909 17 1,510 11 12,123 11 209 17	2 1 6 5
		£41,461	17	9	Miscellaneous Excess of Revenue		$ \begin{array}{r} 5,547 \ 11 \\ \hline 40,101 \ 7 \\ 1,360 \ 10 \end{array} $ £41,461 17	$   \begin{array}{r}     5 \\     \hline     1\frac{1}{2} \\     7\frac{1}{2} \\     \hline     9 \\     \hline                  $
Receipts in aid Excess of Revenue		 -,	0	0 7½				

£9,860 10  $7\frac{1}{2}$ 

-	$\overline{}$	- 4	$\sim$	
	$\mathbf{u}$	7	.,	
	$\sim$		_	

Receipt	ts.		,	Payments.						
Ordinary Revenue Lands		£ s. 25,147 16 10,611 17	2	Civil Services			$\begin{array}{c} \pounds \\ 22,742 \\ 1,307 \end{array}$		d. 1 6	
		35,759 13	2	Lands " Native Land Pu	•••		8,845 $1,454$	$\frac{3}{15}$	1 1	
Excess of Expenditure	•••	15,937 11	11	Public Works Immigration Education	•••		7,629 $3,928$ $700$		$egin{array}{c} 1 \ 4 \ 0 \end{array}$	
				Miscellaneous			5,089	-	-	
		£51,697 5	1				£51,697	5	1	
Receipts in aid	,	£13,971 17	8	Excess of Exper	nditure	•••	£15,937	11	11	

#### — 1843. ——

	o	a	Payments. £ s. d								
Ordinary Revenue Lands	•••		£ 22,049 4,185	19	d. 4 6	Civil Services Native "	•••	•••	$20,896 \\ 1,972$	$\begin{array}{c} 12 \\ 17 \end{array}$	10 10
Excess of Expendit	ure	•••	26,235 14,891		10 2	Lands Native Land Pur Public Works Immigration Education	chases 	•••	5,594 112 2,917 1,733 200	13 18	11
			£41,127	5	0	Miscellaneous	•••		7,698 £41,127	12 5	0
Receipts in aid		•••	£9,562	15	8	Excess of Expen	diture		£14,891	17	2

## — 1844. —

	70				1	·			
	Receipts.			7		Payments.	•		,
		£	-	. d			£		d.
Ordinary Revenue	,	16,1				•••	21,024	18	11
Lands		1,0	77 1'	7 2	Military "		866	$^{2}$	9
					Native "		2,161	1	10
		17,2	21	8 10			5,657	9	8
Excess of Expendit	ture .	21,4	05 1	5 8	Native Land Purch	ases	1,045	8	11
					Public Works		3,467	6	10
					Education		200	0	0
					Miscellaneous		4,204	15	4
	•	£38,6	27	4 8			£38,627	4	3
Passints in aid		608 4	77 (	a c	Evenes of Evnendi	1170	eo1 405	15.	ĸ

#### 1845. -

Receipts.		$Payments.$ $\pounds$ s.				
Ordinary Revenue	026 18 A	Civil Services Military "		$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
Excess of Expenditure .	$ \begin{array}{cccccccccccccccccccccccccccccccccccc$	Native " Lands Public Works	•••	2,017 6 0 2,734 14 2 2,808 6 10		
• • • • • • • • • • • • • • • • • • •		Education     New Zealand Company   Miscellaneous	•••	$\begin{array}{cccccccccccccccccccccccccccccccccccc$		
	£38,841 0 0			£38,841 0 0		
e e e e e e e e e e e e e e e e e e e						
Receipts in aid	£38,745 0 0	Excess of Expenditure	•••	£24,837 8 10		

## - 1846. –

	Recei	pts.				Paym	ents.	
	-	•	£	s.	d.			£ · s. d.
Customs			21,321	16	8	Interest		2,012 7 2
Licenses			1,905	7	5	Legislative		252 6 9
Fees, Fines, &c.			1,168	6	9	Civil Services		27,773 19 6
Property-tax		• • •	26	8	9	Military "		10,256 18 11
Miscellaneous			257	6	10	Native "		1,569 16 1
						Lands		2,008 7 4
			24,679	6	5	Native Land Purchases	•••	470 18 2
Lands		•••	1,173	5	1	Public Works		2,537 10 2
				<u> </u>		Education		1,253 6 8
			25,852	11	6	New Zealand Company		$323 \ 19 \ 1$
Excess of Expend	iture	• • • •	22,734	9	4	Miscellaneous		127 11 0
•								1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1
			£48,587	0	10			£48,587 0 10
			-		-			
Receipts in aid	•••		£35,673	15	0	Excess of Expenditure	•••	£22,734 9 4

#### **1847**. ---

	Receipts.			1	Payments.	<b>a</b>	3
Customs Licenses Fees, Fines, &c. Property-tax Postal		1,831 1,605 5	0 0	Interest Civil Services Military "		£ s. 2,915 0 31,634 6 10,828 0 1,276 15 426 16	d. 1 2 8 8
Miscellaneous				Lands Native Land Purch		5,048 9 305 10	4 7
Lands		42,045 897	17 0 1 6			32,381 5 1,100 0 1,806 11	3 0 9
Excess of Expendi	ture	42,942 44,779				_,000	
		£87,722	15 3			£87,722 15	3
mount yet eath		005 550	10 0	I The same of The same and		044 550 10	•
Receipts in aid		£37,752	19 0	Excess of Expendit	ure	£44,779 16	9

## 1848.

	Rece	ipts.	£	s.	ď.		Expends	iture.	£	s.	d.
Customs			43,383		2	Interest	•••		2,982	8	5
Fees, Fines, &c.	•••		1,322	17	6	Civil Services			36,522	3	6
Licenses			2,007	18	6	Military "		• • •	705	4	4
Postal			1,584	3	3	Native "		•••	1,193	16	7
Miscellaneous	• • •		548	4	0	Postal "			964	10	1
						Lands			4,559	12	$^2$
			48,846			Native Land Pu	rchases			16	3
${f Lands} \qquad \dots$		•••	3,492	15	10	Public Works				10	9
		-				Education	•••	• • • •	3,466	0	0
			52,339		3	Miscellaneous	• • •		7,411	12	8
Excess of Expend	iture	•••	37,160	19	6						
			£89,500	14	9				£89,500	14	9
Receipts in aid	•••		£49,250	0	0	Excess of Exper	diture	•••	£37,160	19	6

#### <del>------</del> 1849. –

Receipts. £ s. d.						Expenditure.					
Customs Fees, Fines, &c. Licenses Postal Miscellaneous		•••	35,242 2,203 2,116 1,229	s. 9 13 9 11 19	d. 9 1 6 9 0	Interest Legislative Civil Services Military ,, Marine ,, Native ,, Postal ,,		***	£ 2,151 433 25,045 4,308 91 736 589		7
Lands	• • •	•••	3,600	2	1	Lands Native Land Purch			3,134		- 8
Excess of Expendi	ture	•••	44,909 21,940	5 8	2 5	Public Works Education Miscellaneous		 5	1,486 18,387 3,722 6,762	15 3 6 15	5 5 8 6
			£66,849	13	7				£66,849	13	7
Receipts in aid	•••	•••	£21,067	0	0	Excess of Expendi	ture	** •••	£21,940	. 8	5

## - 185**0.** -

Receipts.	1	Expen	diture.
and the second of the second o	£ s. d.		£ s. d.
Customs	40,548 1 7 1	Interest	2,282 5 5
Fees, Fines, &c		Legislative	764 13 11
Licenses		Civil Services	30,161 12 4
Postal		Military "	$\dots$ 7,053 1 7
Miscellaneous		Marine "	62 15 2
	1	Native "	1,150 0 11
	, ,	Postal "	357 3 9
Lands	, .	Lands	3,125 12 2
•		Native Land Purchases	1,369 9 11
		Public Works	8,794 4 7
Excess of Expenditure	- /	Education	$\dots$ 4,400 0 0
	1	Miscellaneous	$\dots$ 5,470 14 1
	001 001 10 10		
	£64,991 13 10		£64,991 13 10
			A
Receipts in aid	£11,500 0 0 H	Excess of Expenditure	£8,982 1 10
_			

#### 1851. -

	Receipts					1	Expend	ditu <b>re</b> .		
			<b>£</b>	s.	d.		1		£s	. d.
Customs			49,207	1	8	Interest			2,691 13	3 0
Fees, Fines, &c.			2,669	19	9	Legislative			658 18	3 10
Licenses			3,481	10	3	Civil Services			35,915 1	
Postal			1,130	$^{2}$	.9	Military "				3 5
Miscellaneous			1,101	<b>2</b>	1	Marine "			1,040	3 9
						Native "	,,,		1,590 1	34
			57,589	16	6	Postal "			1,474	57
Lands			12,325	12	7	Lands	•••		2,998	2 5
						Native Land Pu	rchases		-,	79
*.			69,915	9	1	Public Works	• • • •		12,715	4
Excess of Expendit	ture		5,360	14	11	Education	• • •		2,574 14	4 2
						Miscellaneous			6,988	5 8
			£75,276	4	0				£75,276	4 0
				**********		١.				
Receipts in aid			£9,200	0	0	Excess of Exper	ditura		£5,360 1	4 11
receibes in aid	•••	•••	æ∂, ∠00			Taycess of Tayler	iditale		20,000 1	E J.J.
						•				

## 1852. -

	Receipts.		Expend	liture.
		£ s. d		${f \pounds}$ s. d.
Customs		49,975 13	Interest	$\dots$ 2,533 0 2
Fees, Fines, &c.		3,729 19 9	Civil Services	$\dots$ 41,862 19 9
Licenses		4,028 0 8		1.248 2 3
Postal	•••	1,507 9 10	Marine "	2,540 9 11
Miscellaneous		1,459 11 11	Notivo	ดัดาก 11 10
2,21300110110000	•••	1,100 11 1	Dogtol "	1 210 0 0
		60,700 15 8	Landa "	0 021 12 6
Lands		, .	1 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1	
Lands	•••	14,241   4   9		0,,
			Public Works	$\dots$ 15,604 12 6
		74,942 0 6		$\dots$ 3,614 5 6
Excess of Expendit	ure	13,795 $15$	Immigration	193 18 0
			Miscellaneous	$\dots$ 11,057 14 5
			•	
		£88,737 15 6		£88,737 15 6
Was North Control			·1	<del></del>
•				
Passints in sid		01 K KOO 4 1st	1 151	eto por te a
Receipts in aid	•••	£15,538 4 11	Excess of Expenditure	£13,795 15 1
* · ·			Office and the second of the second	

#### 1853.

	Receipts.				Expenditure.		
	-	£	s. d.		-	£ s. d	1.
Customs		49,190	6 11	Interest	***	2,177 3	$7^{\circ}$
Fees, Fines, &c.		7,711	6 8	Civil Services		35,729 9 10	0
Postal	•••	1,207	5 9	Military "		3.483  0	5
Miscellaneous	•••	1,223	8 9	Native "	•••	10,105 2 10	0
				Postal "		1,394 10	1
		59.332	8 1	Lands			0
Lands		41,694	14 11	Native Land Purc	hases	15,774 7	4
* .		·		Public Works	• • • • • • • • • • • • • • • • • • • •	9,013 6	0
		101.027	3 0	Education	•••	1,134 14 8	8
Excess of Expendit	ure	2,059	9 9	Immigration		99 2 (	0
		*.		Miscellaneous			0
		*					
and the second second		£103,086	12 9	and the second second		£103.086 12 9	9
							,

Excess of Expenditure

£2,059 9 9

Note.—This account includes the transactions for nine months only from 1st January to 30th September, 1853.

#### 1853-54.

						and the second s				
	Rece	eipts.				[ E	Expenditure.	*		
		1	${f x}$	s.	d.		-	£	s.	đ.
Customs			68,996	4	6	Interest		1,568	11	10
Fees, Fines, &c.			2,200	0	9	Civil Services		18,357	11	8
Postal		٠.,,	1,246	14	1	Military "		1,256	12	9
Miscellaneous			424	12	7	Native "		8,061	7	1
* * *			-			Postal "		1,631	4	3
			72,867	11	11	Lands		41,713	<b>2</b>	7
Lands			125,887	18	11	Native Land Purch		37,696	5	7
						Payments to Provin	ices	99,455	6	11
			198,755	10	10	Miscellaneous	•••	2,361	6	4
Excess of Expend	diture		13,345	18	2					
								0010 101		
			£212,101	9	0.			£212,101	9	0
							* * *	:		
								***		5 1 1 1
		1			-	for the second seasons				
						Excess of Expendit	ure	£13,345	18	$^2$
								NOT PROPERTY.		Constitution of the last

Note.—This account includes the transactions for nine months only, from 30th September, 1853, to 30th June, 1854.

## 1854-55.

	Rece $ipts$		£	s.	d.		Expend	litu <b>re</b> .	£	Q	d.
Customs			111,862			Interest			2.459	8	7
Fees, Fines, &c.			3,842	6		Legislative			9,548	ŏ	9
Postal		• • • •	2,287	14		Civil Services	•••		22,694	$1\dot{2}$	7
Miscellaneous			1,546	16	0	Military "			1,357	18	8
						Native "			1,363	12	1
			119,539	7	10	Postal "	• • •		10,155	0	1
$\operatorname{Lands}  \dots$			107,720	12	6	Lands	• • •		44,087	11	5
						Native Land Pure	chases	•••	38,605	3	5
			227,260	0		Public Works	•••	•••	1,606	17	10
Excess of Expendi	iture		1,850	15	7	Education		• • •	7,200	0	0
						Payments to Prov	rinces		84,475	1	9
*						Miscellaneous	•••		5,557	8	9
								•			
			£229,110	15	11			É	£229,110	15	11
								-	-		

Excess of Expenditure ... £1,850 15 7

#### 1855-56.

	Receipts.			_	Expenditur	e.	_		
		£	s.					s.	_
Customs				10	Interest	• • •		13	0
Fees, Fines, &c.				4	Legislative	• • •	- /	0	0
Postal		,		8	Civil Services	• • •		-	11
Miscellaneous	•••	. 1,268	<b>2</b>	1	Postal "	• • •	-,	9	6
					Marine "		1,198 1	10	4
		106,815	8	11	Lands		46,175 1	12	8
${f Lands} \qquad \dots$		. 72,334	5	7	Native Land Purchases		14,6371	12	8
					Education		7,200	0	0
		179,149	14	6	Payments to Provinces		51,923 1	18	4
Excess of Expendit	ure	1 001		6	Miscellaneous			8	7
	•								
		£183,171	3	0	<b>,</b>	ń.	£183,171	3	0
						-,			_
				1	<b>!</b>				
			$\mathbf{B}$	LA	NCES.				: *
Balance				1	Excess of Expenditure		4,021	8	6
Deposits		13.441	9	3	TD	•••	10,000 1		10
Deposits	•••	. 10,111	J	١	Balance on 30th June, 1856*		29,602 1	-	
					Datance on som suite, 1000	•••	Δ9,002 I	.0	3
							£43,624 1	2	7
				_					
	decision and a second								

<sup>\*</sup> This is the first year in which a balance is shown in the public accounts.

#### 1856-57. -

Receipts. £ s. d Customs 117,414 7 3 Postal 3,107 2 3 Fees, Fines, &c. 2,567 5 6 Miscellaneous 10,047 14 1 Excess of Expenditure	3 2 3 1 - 133,136 9	d. Interest	### S. d.  1,635 0 3  10,318 16 0  33,323 14 2  106 16 0  8,992 19 6  10,991 16 9  2,156 15 11  28,075 7 3  64,900 15 3  57,035 13 2
	£217,537 14	3	£217,537 14 3
	Ba	LANCES.	X
Balance on 1st July, 1856  Debt created  Deposits	92,700 0	3   Excess of Expenditure 0   Deposits 8   Balance on 30th June, 1857	84,401 5 3 3,995 12 6 37,162 18 2
	£125,559 15 1	1	£125,559 15 11

#### 1857-58. -

## Customs	Receipts.			Expendit	ure.	
Customs 138,575 8 7 Postal 4,351 17 10 Fees, Fines, &c. 3,476 18 9 Miscellaneous 9,713 13 5 Excess of expenditure 282,664 18 7  Excess of expenditure 282,664 18 7  Excess of expenditure 282,664 18 7  Balance on 1st July, 1857 37,162 18 2 Debt created 300,000 0 0 Deposits 3,986 10 2  Interest 16,807 15 7 Legislative 6,994 9 7 Civil Services 37,348 19 6 Civil Services		. d. £	s. d.	2		
Civil Services     37,348   19   6   Military       1,421   10   2   Native		3 . 7		Interest	16,807 15 7	
Miscellaneous 9,713 13 5   156,117 18 7   Excess of expenditure   282,664 18 7   Mative " 8,730 1 0   Postal " 6,162 10 10   Lands 5,366 1 0   Native Land Purchases 90,323 14 10   Payments to Provinces 80,286 0 8   Payments to New Zealand Company 167,026 10 11   Miscellaneous 18,315 3 1	Postal 4,351 17	' 10		Legislative	6,994 9 7	
Excess of expenditure   156,117 18 7   Native		3 9		Civil Services	37,348 19 6	
Excess of expenditure	Miscellaneous 9,713 13	3 5		Military "	$\dots$ 1,421 10 2	
Lands 5,366 1 0     Native Land Purchases 90,323 14 10     Payments to Provinces 80,286 0 8     Payments to New Zealand Company 167,026 10 11     Miscellaneous 18,315 3 1     £438,782 17 2     Balance on 1st July, 1857 37,162 18 2     Debt paid off 27,203 11 10     Excess of expenditure 282,664 18 7     Deposits 3,986 10 2     Balance on 30th June, 1858 26,858 10 5	**************************************	<b></b> 156,117	18 7	1 NT - 1 *		
Native Land Purchases   90,323 14 10	Excess of expenditure	$\dots 282,664$ ]	$18 \cdot 7$	Postal "		
Payments to Provinces     80,286   0   8   Payments to New Zealand Company       167,026   10   11   Miscellaneous     18,315   3   1     2					5,366 1 0	
Payments to New Zealand Company 167,026 10 11   Miscellaneous 18,315 3 1				Native Land Purchases	90,323 14 10	
Balance on 1st July, 1857 Debt created 300,000 0 0 Deposits 3,986 10 2  Balance on 30th June, 1858 167,026 10 11  Excess of expenditure 27,203 11 10  Excess of expenditure 282,664 18 7  Deposits 4,422 7 6  Balance on 30th June, 1858 26,858 10 5						
Balance on 1st July, 1857 Debt created 300,000 0 0 Deposits 3,986 10 2  Miscellaneous 18,315 3 1  £438,782 17 2  Balance on 1st July, 1857 Deposits 27,203 11 10  Excess of expenditure 282,664 18 7  Deposits 4,422 7 6  Balance on 30th June, 1858 26,858 10 5				Payments to New Zealand		
Balance on 1st July, 1857 Debt created 300,000 0 0 Deposits 3,986 10 2 Balance on 30th June, 1858 26,858 10 5						
Balance on 1st July, 1857 37,162 18 2 Debt paid off 27,203 11 10 Debt created 300,000 0 0 Excess of expenditure 282,664 18 7 Deposits 3,986 10 2 Balance on 30th June, 1858 26,858 10 5				Miscellaneous	18,315 3 1	
Balance on 1st July, 1857 37,162 18 2 Debt paid off 27,203 11 10 Debt created 300,000 0 0 Excess of expenditure 282,664 18 7 Deposits 3,986 10 2 Deposits 4,422 7 6 Balance on 30th June, 1858 26,858 10 5		0.400 =00.4				
Balance on 1st July, 1857       37,162 18 2 Debt paid off       27,203 11 10 Excess of expenditure 282,664 18 7 Deposits         Deposits 3,986 10 2 Balance on 30th June, 1858       26,858 10 5		$\pounds 438,782,1$	[7 2]		£438,782 17 <b>2</b>	
Balance on 1st July, 1857       37,162 18 2 Debt paid off       27,203 11 10 Excess of expenditure 282,664 18 7 Deposits         Deposits 3,986 10 2 Balance on 30th June, 1858       26,858 10 5	•		ا رست سیری			
Balance on 1st July, 1857       37,162 18 2 Debt paid off       27,203 11 10 Excess of expenditure 282,664 18 7 Deposits         Deposits 3,986 10 2 Balance on 30th June, 1858       26,858 10 5						
Balance on 1st July, 1857       37,162 18 2 Debt paid off       27,203 11 10 Excess of expenditure 282,664 18 7 Deposits         Deposits 3,986 10 2 Balance on 30th June, 1858       26,858 10 5			BATIA	NCES.		
Debt created 300,000 0 0 Excess of expenditure 282,664 18 7 Deposits 3,986 10 2 Deposits 4,422 7 6 Balance on 30th June, 1858 26,858 10 5						
Deposits 3,986 10 2 Deposits 4,422 7 6 Balance on 30th June, 1858 26,858 10 5		,	1			
Balance on 30th June, 1858 26,858 10 5			- 1			
	Deposits	$\dots$ 3,986 1	0 2			
0047 7400				Balance on 30th June, 1858	26,858 10 5	
	-	£341.149	8 4		£341.149 8 <b>4</b>	

## \_\_\_\_\_ 1858–59. <del>-----</del>

Receipts.			Expenditur	re.
Customs 160,471 1 Postal 6,814	. d. ₤ 7 6 3 1	s. d.	Interest Legislative	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Fees, &c.        8,016       10         Miscellaneous        5,008       2		13 3	Civil Services Military " Native "	53,663 17 7 4,415 15 7 10,908 14 1
Lands	364,715	1 6	Postal " Lands	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Excess of Expenditure	545,025 46,684		Native Land Purchases Payments to Provinces Miscellaneous	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	£591,710	1 6		£591,710 1 6
		BALA	NCES.	<del>-</del>
Balance on 1st July, 1858 Debt created Deposits	26,858 80,000 4,253	0 0	Debt paid off Excess of Expenditure Deposits Balance on 30th June, 1859	926 8 1 46,684 6 9 4,073 17 11 59,427 0 10
	£111,111	13 7		£111,111 13 7

## <del>------</del> 1859-60. -

Receip		7	Expenditur	
Customs 177,703 Postal 8,999 Fees, &c, 11,886 Miscellaneous 12,557 Lands	s. d. £ 5 5 15 8 7 5 7 4	18 0	Interest Legislative Civil Services Military " Native " Postal " Lands Native Land Purchases	£ s. d. 26,217 7 5 2,404 17 2 60,025 0 1 11,653 13 2 26,572 12 7 41,292 8 9 23,936 1 6 17,816 16 7
Excess of Expenditure	£497,361		Payments to Provinces Miscellaneous	277,340 19 7 10,101 11 6 £497,361 8 4
		Ваца	NCES.	
Balance on 1st July, 1859 Debt created Deposits	59,427 60,000 8,814	$\begin{bmatrix} 0 & 10 \\ 0 & 0 \\ 13 & 9 \end{bmatrix}$	Excess of Expenditure Deposits Balance on 30th June, 1860	51,839 14 6 5,566 5 9 70,835 14 4
	£128,241	14 7		£128,241 14 7

#### 1860-61. ---

Customs Postal Fees, Fines, &c. Miscellaneous Lands	Receipts. £ s. 204,360 1 11,194 19 10,709 17 10,012 13	6 5 2 0 236,277 273,180 509,458	6 8 5 3	Expenditu  Interest Legislative Civil Services Military " Native " Postal " Lands Native Land Purchases Payments to Provinces Miscellaneous	_	7 9 6 0 9 8 4
Balance on 1st July Debt created Deposits	•••	70,835 108,000 13,548 £192,383	$ \begin{array}{cccc} 14 & 4 \\ 0 & 0 \\ 1 & 10 \end{array} $	NCES.  Excess of Expenditure Deposits Balance on 30th June, 1861	£95,475 5 10,254 18 86,653 12 £192,383 16	5

#### --- 1861-62. –

	Rece	eipts	i.				:	Expenditu	re.	•		
	£	s.	d.	£	s.	d.		+		£	s.	$\mathrm{d}.$
Customs	339,406	17	6				Interest	,,		38,387	19	6
Postal	18,903	4	6				Legislative .			10,916	3	6
Fees, Fines, &c.	20,693	13	4							96,195	6	5
Miscellaneous	9,583	4	8				Military " .			24,645	14	$^{2}$
				388,587	0	0	Native " .			49,607	6	8
Lands				632,580	7	9	Postal " .			38,120	7	1
							Public Works .			2,526	18	9
				1,021,167	7	9	Lands			93,259	16	7
Excess of Exper	nditure			34,357	15	1	Native Land Purcl	hases		24,550	1	3
-							Payments to Provi	inces		670,270	11	<b>2</b>
							Miscellaneous .			7,044	17	9
			-							^~~		
			4	1,055,525	$^2$	10			£1	,055,525	2	10
			=						-			

#### BALANCES.

		£187,875	2	4		ء غ	£187,875	2	4
Deposits	•••	. 25,221	9 10	0	Deposits Balance on 30th June, 1862		24,583 104,933		
Debt created		. 76,000	0	0	Excess of Expenditure		34,357	15	1
Balance on 1st July,	1861	86 653	19	в.	Debt paid off		24,000	n	Α

## 1862-63. -

Receipts.         £       s.         Customs        486,614 18         Postal        39,618 19         Fees, Fines, &c.       30,736 3         Miscellaneous       9,621 15         Lands          Excess of Expenditure	d.	10 6 7 9	Postal " Lauds	re.  \$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$\\$
	£1,196,501	18 10		£1,196,501 18 10
		Bala	NCES.	
Balance on 1st July, 1862 Debt created Deposits	104,933 124,000 33,579 £262,512	$\begin{array}{ccc} 0 & 0 \\ 2 & 9 \\ \hline \end{array}$		$\begin{array}{c} \dots \ \pounds117,065 \ 11 \ 1 \\ \dots \ \ 29,830 \ 3 \ 7 \\ \dots \ \ 115,616 \ 18 \ 2 \\ \hline \pounds262,512 \ 12 \ 10 \\ \end{array}$

#### 1863-64.

	Recei	<u> </u>	۵		7	Expenditure.
<b>~</b>		s. d.	£	s.	d.	£ s. d.
- 1	612,537					Interest 47,798 11 0
Postal	38,591	17 1				Legislative 12,116 19 5
Fees, Fines, &c.	46,267	13 0				Civil Services 131,788 14 4
Miscellaneous	4,251	$6  ext{ } 4$				Military " 786,102 16 6
			701,648		8	Native " 38,271 4 1
$\operatorname{Lands}$		•••	740,423	13	4	Postal " 138,674 13 11
		***	·····	<del></del>		Lands 115,632 13 5
		1	,442,072	8	0	Native Land Purchases 18,669 15 3
Excess of Exper	ndit <b>ure</b>		911,664	12	0	Public Works 81,210 13 1
						Immigration 36,230 19 7
						Payments to Provinces 895,869 6 7
						Miscellaneous 51,370 12 10
		£2	,353,737	0	0	£2,353,737 0 0
		-		-	نست	

#### Balances.

			D.	ALIA	NCES.				
Domonita	• • •	945,481	13	6	Excess of Expenditure Deposits Balance on 30th June, 1864		911,664 58,754 159,200	19	6
		129,619		[		£1	,129,619		

#### 1864-65.

Receipts £ s Customs 632,809 2 Postal 43,237 18 Fees, Fines, &c. 48,688 9 Miscellaneous 184 6 Lands  Excess of Expenditure	d. £ s 10 10 0 5	6 0	Postal       "        125,058 10 6         Lands         149,273 11 11         Native Land Purchases        1,241 9 11         Public Works         145,574 0 3         Immigration         33,090 5 0         Payments to Provinces        582,853 5 7         Expenses of raising Loans       203,578 19 8         Miscellaneous        124,799 9 7
Balance on 1st July, 1864 Debt created Deposits	£2,035,446 8  BA: 159,200 0 1,315,928 16 118,439 11  £1,593,568 7	LANC	Debt paid off 304,483 6 10 Excess of Expenditure 919,313 7 0

#### 1865-66.

Receipts.			Expenditur	e.
	d. £ s.	d.		£ s. d.
Customs 798,100 12	8		Interest	210,132 11 1
Postal 54,284 0	7		Legislative	,
Fees, Fines, &c. 29,951 13	$\frac{1}{2}$		Civil services	195,746 10 11
Miscellaneous 39,372 15	9	4	Military "	302,832 16 4
7 7.	-921,709 2		Native " Postal "	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
Lands	696,173 16	4	Lands	140 000 10 1
	1,617,882 18	8	Payments to Provinces	953,811 2 8
Excess of Expenditure	408,653 12		Miscellaneous	5,945 14 7
1				<u> </u>
	£2,026,536 11	4		£2,026,536 11 4
		-	i .	
	Ват	ANC	TTP	
	JAI			
Balance on 1st July, 1865 .	244,258 1			1,262,583 18 4
Debt created	1,678,932 19		· ±	1.7
Deposits	96,398 17	2	- L	66,110 7 6
			Balance on 30th June, 1866	282,241 19 0
	£2,019,589 17	6		£2,019,589 17 6
	, , , , , , , , , , , , , , , , , , , ,			. , ,

#### 

Customs Stamps Postal Fees, Fines, &c. Miscellaneous Lands Excess of Expendi		d. 6 1 8 11 10 57 1,60 416	£ 0,598 2,778 3,376 0,847 4,223	$\frac{2}{16}$	$\begin{array}{c} 0 \\ 6 \\ \hline 6 \\ 11 \\ \hline \end{array}$	Interest Legislative Civil Services Military ,, Native ,, Postal ,,	•••	£ 252,724·1 13,167 203,231 290,838 1 35,992 193,097 1 152,086 1 865,330	0 0 5 9 1 9 9 8 9 0 7 10 1 0 3 5
Balance on 1st Ju Debt created Deposits	ly, 1866  	76.	2,241 1,455 4,501	0 4		Debt paid off	ne, 1867	410,847 3 86,294 16 345,431	2 5 2 11 3 10 1 2 3 4

#### 1867-68.

Receipts	_			_		Expendi	ture.			_
$\mathfrak{L}$ s.	d.	${\mathfrak L}$	s.	d.					s.	d.
Customs 794,664 18	3				Interest			176,959	4	0
Stamps 58,405 0	4				Legislative			13,384	1	<b>2</b>
Postal 58,075 1	1				Civil Services			196,186	19	10
Fees, Fines, &c. 32,882 5	4				Military "	***		117,235	13	$^{2}$
Miscellaneous 36,714 17	7				Marine "			7,307	3	6
		980,742	$^{2}$	7	Native "			33,153	8	<b>2</b>
Lands		458,746	16	8	Postal "			165,2501	17	9
					Lands			114,125 1	12	0
		1,439,488	19	3	Payments to Pro	ovinces		661,220	4	8
Excess of Expenditure		57,976	1	9	Miscellaneous			12,641 1	16	9
	£	1,497,465	1	0			£1	,497,465	1	0
	-			-					· · · · ·	

#### Balances.

Balance on 1st July, 1867 Debt created Deposits	 712,703	3	$\frac{6}{2}$	Debt paid off Excess of Expenditure Deposits Balance on 30th June, 1868	. 90,805	$\frac{1}{16}$	$\begin{array}{c} 9 \\ 11 \end{array}$
	,232,267				£1,232,267	17	10

#### 1868-69.

Receipts.         £       s.         Customs        810,612 16         Stamps        60,045 3         Postal        63,907 17         Fees, Fines, &c.       33,586 15         Miscellaneous        49,302 4         Lands     Excess of Expenditure	d. £ s. 6 3 10 11 6 3 1,017,454 17 404,374 17  1,421,829 15 950,517 4	Expenditure.  £ Interest 688,339 Legislative 17,705 Civil Services 176,459 Military " 280,662 Marine " 6,533 Native " 48,593 Postal " 132,366 Lands 97,199 Payments to Provinces 913,013 Miscellaneous 11,473	13 0 17 2 10 1 16 2 2 5 11 0 6 1 11 6 0 2
	BALA	CES.	
Balance on 1st July, 1868 Debt created Deposits	4,847,650 0 160,709 17	Debt paid off 4,284,202 Excess of Expenditure 950,517 Deposits 77,421 Balance on 30th June, 1869  £5,527,844	$\begin{array}{ccc} 4 & 1 \\ 17 & 2 \\ 8 & 0 \\ \end{array}$
	£5,527,844 5	£5,527,844	.5 8

#### 1869–70.

Receipts  £ s  Customs 813,025 8  Stamps 62,410 15  Postal 65,357 12  Fees, Fines, &c. 31,160 19  Miscellaneous 46,394 11  Lands  Sinking Funds released  Excess of Expenditure		Expenditure.         £       s. d.         Interest        431,078 10 6         Legislative        15,568 4 9         Civil Services        203,861 8 0         Military        311,178 10 11         Marine        17,120 10 4         Native        43,406 13 7         Postal        157,700 10 9         Lands        122,237 16 7         Payments to Provinces        443,456 18 5         Miscellaneous        18,358 11 5
15xcess of 15xpenditure	£1,763,967 15 3	£1,763,967 15 3
	BALANG	CES.
Balance on 1st July, 1869 Debt created Deposits	215,702 8 0 536,100 0 0 138,372 8 7	1
	£890,174 16 7	£890,174 16 7

			1870-	-71.
Customs Stamps Postal Fees, Fines, &c. Miscellaneous	Receipts £ s. 745,062 10 55,365 16 65,155 8 58,797 1 32,590 6	. d. £ 0 2 5 6 3 2 . 2	s. d.	Expenditure.  \$\frac{\mathbb{E}}{\mathbb{S}} \text{ s. d.}\$  Interest    \text{362,123}  \text{9}  \text{9} \\ \text{Legislative}    \text{18,172}  \text{17}  \text{1} \\ \text{Civil Services}    \text{277,281}  \text{17}  \text{8} \\ \text{Military}    \text{231,117}  \text{16}  \text{6} \\ \text{Marine}      \text{9,124}    \text{2} \\ \text{Native}    \text{44,914}  \text{10}  \text{5}
Lands	•••	343,63		Postal " 144,555 4 11
Excess of Expen	diture	1,300,606 477,779		
		£1,778,37	7 19 7	£1,778,377 19 7
Balance on 30th Debt created Deposits	June, 1870 	231,056 1,228,896 334,986	6 6	Debt paid off 753,642 0 0 Excess of Expenditure 477,772 3 11 Deposits 366,252 13 11 Balance on 30th June, 1871 197,269 11 11
• , •		£1,794,936	3 9 9	£1,794,936 9 9
			1871-	72.

Received £  Customs 787,537 Stamps 73,834 Postal 74,750 Fees, Fines, &c. 59,792 Miscellaneous 14,889  Lands  Excess of Expenditure	s. d. £ 17 5 5 9 9 2 13 9	10 4 16 1 17 9	Interest       514,         Legislative       17,         Civil Services       255,         Military       177,         Marine       7,         Native       34,         Postal       143,         Lands       23,         Native Land Purchases       49,         Public Works       124,         Railways Construction       234,         Immigration       39,         Payments to Provinces       570,         Expenses of raising Loans       62,         Miscellaneous       48,	008 19 3 516 17 5 049 19 4 292 12 4 216 0 8 163 1 11 064 13 1 262 15 6 432 5 6 805 11 0 351 5 3 588 12 0 909 14 7				
Balances.								
Balance on 30th June, 187 Debt created Deposits	1 197,269 1,644,117 280,909	1 10	Excess of Expenditure 804,	392 17 9 327 13 8				
	£2,122,295	18 2	£2,122,	295 18 2				

£2,436,686 14 7

								В.		12.
				.87	72-	-73. ———	******	, .,	=	
Customs Stamps Postal Fees, Fines, &c. Miscellaneous  Lands	866,209 79,175 1 89,599 58,611	s. d. 3 11 6 1 1 7 6 4 3 10	£ 1,132,294 1,014,822		d. 9 11	Expend  Interest Legislative Civil Services Military " Marine " Native " Postal "	iture.	£ 466,815 21,729 255,973 162,580 6,385 35,716 126,216	16 19 6 4 16	d. 1 8 10 4 8 4 9
Excess of Expen	diture		2,147,117 1,048,340	2	8 4	Lands" Native Land Purchases Public Works Railways Construction Immigration Payments to Provinces Expenses of raising Loar Miscellaneous	•••	33,468 64,808 202,132 645,712 164,252	$     \begin{array}{r}       7 \\       9 \\       7 \\       6 \\       13 \\       12     \end{array} $	11 4 4 10 9 9 5 10
		£	3,195,457	9	0		£3	,195,457	9	0
			-	Bal	ANC	Es.				
Balance on 30th Debt created Deposits	June, 1872 		399,920 1,623,800 412,966	$\begin{array}{c} 0 \\ 0 \\ 14 \end{array}$	3 0 4	Debt paid off Excess of Expenditure Deposits Balance on 30th June, 18		315,600 ,048,340 411,094 661,651	0 6 18 10	$\begin{matrix} 0\\4\\1\\2\end{matrix}$

£2,436,686 14 7

	1873-	-74.					
Receipts.		Expenditure.					
£ s. d. Customs 1,128,471 13	5 2 0 7	£ s. d. Interest 613,000 15 7 Legislative 25,011 18 3 Civil Services 279,874 2 5 Military " 163,342 17 5 Marine " 9,977 3 7 Native " 33,118 13 7 Postal " 147,815 12 11					
	£4,378,290 12 11	£4,378,290 12 11					
Balances.							
Balance on 30th June, 1873  Debt created  Deposits	661,651 10 2 2,439,300 0 0 476,218 13 6						
•	£3,577,170 3 8	£3,577,170 3 8					

	_		
7	$\sim$	7 /	76
	~ .	/ /1	-'/'
_1_		- E	·

	Receipts.					Expenditure.		
	£ s.	-	£	s.	$\mathbf{d}.$	£	s.	d.
Customs 1,2	42,483 19	8				Interest 785,387	1	4
	10,069 3	4				Legislative 28,951	13	1
Postal 1	26,674 13	5				Civil Services 306,824		11
	,	11				Military " 157,490	18	0
Miscellaneous	58,136 12	5				Marine " 10,808	10	6
			1,610,301	15	9	Native " 38,355	19	0
Railways			23,472	9	4		7	3
Lands			877,319	18	10		7	10
						Native Land Purchases 112,705	6	0
			2,511,094	3	11			11
Excess of Expendit	ure		3,368,562	2	8	Railways Construction 1,852,084	16	7
_						", Working 20,033 I	17	0
						Immigration 607,464	1	9
						Education 8,311	11	4
						Payments to Provinces 1,022,332	0.	8
							16	2
						Miscellaneous 36,714	18	3
		-	25 050 050			07 070 070		
		å	5,879,656	6	7	£5,879,656	6	7
		_					-	
•			-	Bal	ANC	ŒS.		
Balance on 30 June	. 1874		870,376	15	2	Debt paid off 1,695,330	0	0
Debt created			6,704,416	0	0		2	8
Deposits			577,869	0	1		2	11
1						Balance on 30th June, 1875 2,414,592	9	8
		_	0 150 001			00 170 001		
		£	8,152,661	15	3	£8,152,661	LĐ	3
		_						

1	8	7	5	「	7	ദ	
	$\sim$	-	$\overline{}$		r	v	٠

		70.
Receipts.		Expenditure.
. £ s. d.	£ s. d.	£ s. d.
Customs 1,246,138 19 2		Interest 1,023,124 7 0
Stamps 114,101 14 6		Legislative 31,581 9 0
Postal 154,645 11 4		Civil Services 319,749 13 4
Fees, Fines, &c. 79,150 0 0		Military " 146,120 18 5
Miscellaneous 80,352 6 1		Marine " 10,296 11 8
T 11	1,674,388 11 1	, , , , , , , , , , , , , , , , , , , ,
Railways	63,939 6 2	, , ,
Lands	971,014 5 10	Lands 66,306 17 7
	0.700.94091	Native Land Purchases 113,980 15 5   Public Works 340,729 2 7
Transa of Erranditure	2,709,342 3 1 2,753,629 19 11	
Excess of Expenditure	2,700,020 10 11	
		"Working 52,596 10 7   Immigration 340,739 19 5
		Education 11,179 4 11
		Payments to Provinces 1,139,255 19 9
		Expenses of raising Loans 138,245 15 9
		Miscellaneous 9,797 17 1
:	£5,462,972 3 0	£5,462,972 3 0
:		
	BALANG	CES.
Balance on 30th June, 1875	2,414,592 9 8	Debt paid off 1,499,445 0 0
		Excess of Expenditure 2,753,629 19 11
Deposits	000 100 0 0	Deposits 190,461 13 9
2 op onto	,	Balance on 30th June, 1876 376,675 18 2
·	£4,820,212 11 10	£4,820,212 11 10
	And the second s	

	1876-	-77.  ————	
Receipts.		Expenditure.	3
Customs 1,223,364 2 Stamps 122,170 10	10 5	## Comparison of	4     11     4       89     4     2       80     6     5       84     1     5
	1,665,440 10 0	Postal " 239,09	0 19 1
Railways Lands	285,220 3 10 1,622,930 18 10	Native Land Purchases 71,12	9 7 7
Excess of Expenditure	3,573,591 12 8 1,631,006 7 10	1	3 15 3 7 10 4 5 4 3 8 4 9 2 7 4 6 12 7 4 4 4
	£5,204,598 0 6	£5,204,59	8 0 6
	Balanc	ES.	
Balance on 30th June, 1876		Debt paid off 899,80	0 0 0
Debt created Deposits	3,371,400 0 0 346,605 16 2	Excess of Expenditure 1,631,00	$\begin{array}{cccccccccccccccccccccccccccccccccccc$
	£4,094,681 14 4	£4,094,68	1 14 4
Receipts.	1877-	78. Expenditure.	
${\mathfrak L}$ s.	d. £ s. d.	£	s. d.
Customs        1,272,961       5         Stamps        151,068       16         Postal        135,969       17         Telegraph        72,361       1         Fees, Fines, &c.       167,065       9         Marine        19,491       11         Miscellaneous       66,454       19    Railways	3 9 6 7 2 4 3 — 1,885,373 0 10 572,490 11 6 1,738,691 12 1	Marine	7 16 1 2 4 3 0 10 10 7 11 11 8 14 6 1 4 11 7 5 3 2 9 11
Lands Provincial Liabilities*	61,182 16 2	Railways Construction 775,66	8 14 10
Excess of Expenditure	4,257,738 0 7 1,156,854 4 4	Education 197,04   Payments to Local Bodies 818,56   Expenses of raising Loans 2,40   Miscellaneous 69,51	7 16 9 8 18 8 1 19 <b>10</b>
		5,363,153 Balances transferred from the Public Account to the Commissioners of Sinking Funds, Public Trust Office, and Government Insurance 51,433	
	£5,414,592 4 11	£5,414,59	2 4 11
Balance on 30th June, 1887 Debt created Deposits	Balanc 1,119,148 15 3	Es.   Debt paid off 674,000   Excess of Expenditure 156,85	0 0 0 4 4 4 8 16 4 4 0 11

<sup>\*</sup> Funds accruing to the general revenue on the abolition of the provinces.

1878–79.										
$egin{array}{ccc} \it{Receipts}. \ \it{\pounds} & { m s. d.} \end{array}$	£ s. c	$Expenditure.$ $\pounds$ s. d.								
Customs 1,307,736 1 11 Stamps 197,501 8 0		Interest 1,182,317 10 11 Legislative 41,412 19 7								
Postal 128,673 11 4 Telegraph 82,968 4 10		Civil Services        409,939       5       1         Military         172,127       18       11								
Fees, Fines, &c. 180,717 18 3 Marine 24,269 0 3	•	Marine " 42,866 0 1 Native " 48,229 19 3								
	125,144 8 770,785 17 1	$egin{array}{cccccccccccccccccccccccccccccccccccc$								
		Native Land Purchases								
	,	B "Working 540,830 6 3 B Immigration 144,984 18 3 Education 244,676 7 5 Payments to Local Bodies 928,756 7 4 Expenses of raising Loans 46,384 1 1								
·		Miscellaneous 245,759 12 6								
£5,7	767,626 17	£5,767,626 17 6								
	Balai	ICES.								
Debt created 5,0	079,800 0	Debt paid off 2,796,000 0 0 Excess of Expenditure 1,915,773 13 3 Deposits 101,479 14 5 Balance on 30th June, 1879 743,148 6 8								

£5,556,401 14

4

£5,556,401 14

1879–	80.
$\begin{array}{c ccccccccccccccccccccccccccccccccccc$	Expenditure.         1nterest        1,006,397       3       8         Legislative        66,852       18       0         Civil Services        380,510       19       1         Military        210,768       11       10         Marine        32,483       8       6         Native        53,115       10       9         Postal        200,642       13       2         Lands        149,861       3       2         Native Land Purchases        82,884       3       4         Public Works        596,600       17       6         Railways Construction        863,673       16       3         " Working        456,483       2       3         Immigration        192,112       14       1         Education        195,818       2       9
£4,866,426 1 6	Payments to Local Bodies 415,891 13 10  Expenses of raising Loans 3,816 1 5  Miscellaneous 28,513 1 11  Deposits £4,866,426 1 6
Balance on 1st July, 1879 743,148 6 8 Debt created 6,147,500 0 0 Deposits 124,511 3 3  £7,015,159 9 11	ES.  Debt paid off 2,747,500 0 0  Excess of Expenditure 2,570,672 16 5  Deposits 129,567 15 3  Balance on 31st March, 1880 1,567,418 18 3  £7,015,159 9 11

#### 1880-81.

1	Receipts.				Expenditure.	
£.	s. d.	. £	s.	d.		d.
Customs 1,307,	634 19 8	3			Interest 1,469,854 2	1
Stamps 142,		<u> </u>			Legislative 38,923 14	4
Postal 149,	042 12 7	*			Civil Services 526,441 10	0
Telegraph 67,	437 18 8	;			Military " 299,483 7	$^{2}$
Fees, Fines, &c. 175,	533 14 0	)			Marine " 84,618 6	1
Marine 14,	220 5 3	}			Native " 23,862 12	8
Land-tax 276,	144 6 9	}			Postal " 255,446 3	1
Beer-duty 45,	986 19 8				Lands 266,222 10	7
Miscellaneous 69,	574 18 8	}			Native Land Purchases 56,887 5	5
		-2,248,461	13	$^{2}$	Public Works 599,144 18	6
Railways		838,622	10	8	Railways Construction 934,301 19	6
Lands		500,294	9	9	Working 554,527 1	9
				—	Immigration 29,701 0	7
		3,587,378		7	Education 271,766 3	10
Excess of Expenditure		2,177,291	13	8	Payments to Local Bodies 160,132 15	3
_				ļ	Expenses of raising Loans 193,356 16	5
						_
		£5,764,670	7	3	£5,764,670 7	3
			D			
			BALA			
Balance on 1st April, 1	088	1,567,418		3	Debt paid off 6,200 0	0
Debt created		2,194,200		0	Excess of Expenditure 2,177,291 13	8
Deposits		55,711	15	5	Deposits 87,229 4	1
				- 1	Balance on 31st March, 1881 1,546,609 15	11
		£3,817,330	19	$\frac{-}{8}$	£3,817,330 13	<del></del> 8
	ě	20,011,000	10		£3,017,300 13	<u> </u>

 ${f Note}$ .—Miscellaneous expenditure is charged in departments this year.

1881	-82
Receipts.	Expenditure.
£ ´s. d. £ s. d	
Customs 1,470,107 18 8	Interest 1,502,033 4 11
Stamps 161,115 11 8	Legislative 41,389 4 11
Postal 152,516 9 6	Civil Services 460,854 4 0
Telegraph 77,555 8 6	Military " 258,159 10 4
Fees, Fines, &c. 180,944 9 6	Marine " 70,979 12 7
Marine 15,133 8 5	Native " 23,590 12 11
Land-and Pro-	Postal " 226,586 11 7
perty-tax 252,402 0 10	Lands 184,772 18 1
Beer-duty 58,555 17 11	Native Land Purchases 37,912 0 4
Miscellaneous 35,862 0 2	Public Works 329,705 15 3
2,404,193 5 2	Railways Construction 431,734 18 9
Railways 884,733 7 8	
	Immigration 4,333 15 0
	Education 270,984 1 7
3,846,952 11 4	Payments to Local Bodies 236,580 3 5
Excess of Expenditure 748,316 0 11	Expenses of raising Loans 13,576 3 11
•	Miscellaneous 5,471 2 11
£4,595,268 12 3	4,595,268 12 3
41,000,100 11	1,000,100 11 0
•	
Balan	CES.
Balance on 1st April, 1881 1,546,609 15 11	Debt paid off 94,200 0 0
Debt created 364,700 0 0	
Deposits 54,672 10 4	
	Balance on 31st March, 1882 1,074,567 19 5
01 007 000 0 0	01 000 100 0
£1,965,982 6 3	£1,965,982 6 3

#### 1882-83.

		•••
Receipts.		Expenditure.
	d. £ s. d.	£ s. d.
Customs 1,494,463 8	9	Interest 1,566,759 11 5
	0	Legislative 45,300 12 7
Telegraph 93,135 3	4	Civil Services 586,034 5 11
Fees, Fines, &c. 65,549 13	7	Military " 238,552 7 2
	6	Marine " 33,677 16 4
Property-tax 157,793 9	<b>4</b>	Native " 21,912 18 5
Beer-duty 62,639 8	3	Postal " 247,849 19 2
Miscellaneous 49,169 11 1	11	Lands 206,224 4 3
	-2,382,796 7 8	Native Land Purchases 29,843 15 9
Railways	$\dots$ 954,740 3 1	Public Works 427,208 2 11
Lands	$\dots$ 462,430 5 4	Railways Construction 435,470 2 7
		Working 585,812 14 1
	3,799,966 16 1	Immigration 3,999 5 8
Excess of Expenditure .	985,374 0 3	Education 307,784 7 5
-		Payments to Local Bodies 38,402 5 4
		Expenses of raising Loans 516 5 10
		Miscellaneous 9,992 1 6
	£4,785,340 16 4	£4,785,340 16 4
	BALANC	ES.
Balance on 1st April, 1882 .	1,074,567 19 5	Debt paid off 2,096,700 0 0
	2,802,000 0 0	Excess of Expenditure 985,374 0 3
n	70,709 11 8	Deposits 76,233 11 5
20ponto	10,,00 xx 0	Balance on 31st March, 1883 788, 969 19 5
	£3,947,277 11 1	£3,947,277 11 1
	,,	

<sup>\*</sup> Includes Postal.

٦	88	20	0	1
	$\sim$	٠¬-	_~	~-

Receipts.	[	Expenditure.
	d.	£ s. d.
Customs 1,396,686 12 11		Interest and Sinking Fund 1,567,075 16 5
Stamps* 471,858 18 1		Legislative 43,823 1 5
Telegraph 92,871 14 4		Civil Services 549,333 9 11
Fees, Fines, &c. 40,870 1 0		Military " 199,349 13 9
Marine 15,943 0 5		Marine " 34,024 4 7
Property-tax 268,774 0 9		Native " 25,068 1 2
Beer-duty 57,016 8 2		Postal " 246,327 16 2
Miscellaneous 35,578 11 1		Lands 220,763 0 3
2,379,599 6	9	Native Land Purchases 24,479 16 0
Railways 963,118 19	ŏ	Public Works 513,496 14 2
Lands 439,772 14		Railways Construction 661,846 0 9
1100,112.22		Working 641,324 2 8
3,782,491 0	8	Immigration 107,040 16 3
Excess of Expenditure 1,599,124 13	7	Education 319,979 10 6
1120003 01 112politation 1,000,121 10	•	Payments to Local Bodies 194,219 2 9
		Expenses of raising Loans 33,464 7 6
		Lipenses of faising Loans 55, 404 7 0
£5,381,615 14	3	£5,381,615 14 3
20,001,010 11		20,001,010 14 5
Bal	ANC	Es.
Balance on 1st April, 1883 1,188,969 19	5	Excess of Expenditure 1,599,124 13 7
Debt created 1,289,000 0		Deposits 84,518 10 2
Deposits 99,696 6	9	Balance on 31st March, 1884 894,023 2 5
		200100000000000000000000000000000000000
£2,577,666 6	2	£2,577,666 6 2

#### **1884–85**. –

Customs 1 Stamps Telegraph Fees, Fines, &c. Marine Property-tax Beer-duty Miscellaneous Railways Lands	Receige 4 .,411,102 .510,018 .95,787 .39,695 .13,393 .145,379 .55,714 .57,729	s. d. 8 11 14 7 18 11 12 10 6 4 12 1 13 10	£ 2,328,822 1,050,742 403,305	3	d. 9 6 1	Interest	£ . 1,577,436 . 70,211 . 570,286 . 182,586 . 32,140 . 27,606 . 255,160 . 199,082 . 70,571 . 405,067 . 663,063	19 3 11 5 9 4 4 5 18 1 10 1 13 1 12 5 7	6 4 0 2 4 9 3 9 0 9 7
Excess of Expen	diture	•••	3,782,870 1,605,262	8 6	$\frac{4}{7}$	" Working Expense Immigration Education Expenses of raising Loans Payments to Local Bodies	57,148 340,446	9 5 17 5 4	8 2 6 4 10
		j	£5,388,132	14	11		£5,388,132	14	11
			-	Bal	ANG	TES.			
Balance on 1st A Debt created Deposits	April, 1884 •	•••	849,023 2,452,600 437,366	2 0 3	5 0 3	Debt paid off	,	2 <b>6</b> 7 <b>1</b> 8	
			83,784,089	5	8		£3,784,089	) 5	8

#### - --- 1885<u>-</u>86.

	Recei	ints.					Expe	nditur	·e.
	£		d.	£	S.	d.	1		£ s. d.
Customs	1,414,824	12	10				Interest	٠	. 1,694,441 10 6
Stamps	607,008						Legislative		46,627 8 10
Fees, Fines, &c.	37,876		1				Civil Services		. 559,290 13 6
Marine	12,113	7	9				Military "		. 186,106 19 1
Property-tax	326,276	6	0				Marine "		
Beer-duty	55,165	7	2				Native "		
Miscellaneous	70,421	4	10				Postal "		. ,
_ •				2,523,685				• •	
Railways	• • •			1,044,304				s	•
Lands			• • •	381,571				• • •	
Local Bodies, ref	tund of Lo	ans		7,263	13	0			
				0.050.005		10	Working "	• • •	,
23 6 T3	1*.			3,956,825				• • •	, -
Excess of Expen	diture		• • •	1,851,319	17	10		• • •	,
							Local Bodies		,
							Expenses of raising Lo	ans	155,571 16 9
			5	35,808,145	1	8			£5,808,145 1 8
			=						
				-	Bai	ANC	ES.		
Balance on 1st A	pril, 1885			1,322,129	0	11	Debt paid off		1,630,200 0 0
Dale manked				0 400 040	Ω	Ω	Errorg of Errorditure		1 961 910 17 10

	Balan	CES.
Balance on 1st April, 1886 Debt created Deposits	3,423,840 0 0	Debt paid off 1,630,200 0 0 Excess of Expenditure 1,851,319 17 10 Deposits 56,257 18 2 Balance on 31st March, 1886 1,248,698 6 10
	£4,786,476 2 10	

	1886	87. ————
Customs       1,285,764       13         Stamps       601,162       12         Fees, Fines, &c.       39,410       8         Marine       13,070       11         Property-tax       310,897       2         Beer-duty       53,493       19         Miscellaneous       145,231       12    Railways	d. £ s. d. 0 8 6 5 3 4 3 — 2,449,030 19 5 992,186 17 4 339,347 7 5 172,429 9 5	Washing 605 771 5 0
Excess of Expenditure .	3,952,994 13 7 1,669,852 16 8	"Working"        695,771       5       8         District Railways Purchase       166,187       7       11         Immigration        12,453       17       11         Education        371,602       11       11         Local Bodies        116,553       8       11         Expenses of raising Loans       86,932       3       8         Miscellaneous        1,644       10       6
	£5,622,847 10 3	£5,622,847 10 3
	1,248,698 6 10 3,001,062 7 11 57,163 11 1	
	£4,306,924 5 10	£4,306,924 5 10
	1887-	88.
	d. £ s. d. 0	Expenditure. £ s. d. Interest 1,765,864 9 6 Legislative 55,799 6 5

Receipts			Expenditure.
£ s.		s. d.	£ s. d.
Customs 1,251,651 8			Interest 1,765,864 9 6
Stamps 587,318 12			Legislative 55,799 6 5
Fees, Fines, &c. 35,596 5			Civil Services 475,247 7 0
Marine 16,899 2			Military " 287,810 10 9
Property-tax 376,576 12	10		Marine " 32,657 16 4
Beer-duty 52,000 12			Native " 16,816 16 10
Miscellaneous 35,860 10	1		Postal " 268,591 3 0
	2,355,903	2  3	Lands 157,841 4 2
Railways	981,826	4 0	Native Land Purchases 25,643 3 8
Lands	266,921	1 7	Public Works 390,270 0 0
	·		Railways Construction 403,726 18 10
	3,604,650	7 10	" Working 700,006 18 8
Excess of Expenditure	1,738,376	2  2	Immigration 15,597 14 10
L	,		Education 376,098 0 5
			Local Bodies 284,886 3 7
		•	Expenses of raising Loans 86,168 16 0
			200,200 20
	£5,343,026	10 0	£5,343,026 10 0
	,010,020		
	т	D . T	VT 6
		Balanc	
Balance on 1st April, 1887	$\dots 1,225,703$		Debt paid off 477,800 0 0
Debt created	$\dots 2,473,884$	0  0	Excess of Expenditure 1,738,376 2 2
Deposits	57,707	$2\ 10$	Deposits 73,247 12 5
_			Balance on 31st March, 1888 1,467,870 16 1
	£3,757,294	10 8	£3,757,294 10 8

## APPENDIX.

THE following deductions may be drawn from the foregoing tables:-

For the purpose of showing the progress of the revenue, and the expenditure of different kinds per head of the population, the following table gives the average for periods of five years from 1855, the first year for which population is given in the statistical tables, to 1887; the last period comprising only three years.

The columns below give the average per head of the population under the following heads:—

- I. Revenue raised by Taxation.
- II. Payment of Interest and Sinking Fund.
- III. Cost of the Legislature.
- IV. Cost of the Civil Service as stated in the tables.
- V. Cost of the Departments described in the tables as Legislative, Civil, Military, Marine, Native, and Postal. These comprise all the ordinary cost of the Government, which is paid for out of current revenue. Public Works, Railways, Education, and Immigration are omitted, as, during the existence of the Provinces, most of the expenditure under those heads does not appear as expenditure of the General Government.
  - VI. The total expenditure of the Government.

Years.		I.		II.		111.			IV.			v.			VI.				
1855–59 1860–64 1865–69 1870–74 1875–79 1880–84 1885–87		 £ 2 3 4 4 4 4	s. 18 5 6 1 5 3	d. 10 8 9 8 9 6 7		s. 3 5 6 13 9 14 15	d. 8 4 5 2 7 6	£ 0 0 0 0 0 0 0	s. 2 1 1 1 1 1	d. 8 6 3 4 8 9	0 0 0		d. 2 10 0 9 2 2 8	£ 1 3 2 2 2 1	s. 4 5 2 6 1 2 19	d. 10 0 0 1 3 4 5	£ 6 8 9 9 13 9 9	8 18 4 7 5	d. 3 2 7 3 6 8 3

[Approximate Cost of Paper.—Preparation, nil; printing (2,000 copies), £24.]

By Authority: George Didsbury, Government Printer, Wellington.—1888.

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