

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.

SIR,—

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 charged. 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 pre-emptive 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

time to time. The whole debt appears to have reached the amount of from thirty to forty 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 omitted in these tables. The whole debt appears to have been liquidated when the finances 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.

1842.

| <i>Receipts.</i> | | | | <i>Payments.</i> | | | |
|---------------------------|-----|----------------|-------------|---------------------------|-----|----------------|--------------|
| | | £ | s. d. | | | £ | s. d. |
| Ordinary Revenue ... | ... | 25,147 | 16 2 | Civil Services ... | ... | 22,742 | 2 1 |
| Lands ... | ... | 10,611 | 17 0 | Native " ... | ... | 1,307 | 2 6 |
| | | | | Lands ... | ... | 8,845 | 3 1 |
| | | 35,759 | 13 2 | Native Land Purchases ... | ... | 1,454 | 15 1 |
| Excess of Expenditure ... | ... | 15,937 | 11 11 | Public Works ... | ... | 7,629 | 16 1 |
| | | | | Immigration ... | ... | 3,928 | 13 4 |
| | | | | Education ... | ... | 700 | 0 0 |
| | | | | Miscellaneous ... | ... | 5,089 | 12 11 |
| | | <u>£51,697</u> | <u>5 1</u> | | | <u>£51,697</u> | <u>5 1</u> |
| Receipts in aid ... | ... | <u>£13,971</u> | <u>17 8</u> | Excess of Expenditure ... | ... | <u>£15,937</u> | <u>11 11</u> |

1843.

| <i>Receipts.</i> | | | | <i>Payments.</i> | | | |
|---------------------------|-----|----------------|-------------|---------------------------|-----|----------------|-------------|
| | | £ | s. d. | | | £ | s. d. |
| Ordinary Revenue ... | ... | 22,049 | 19 4 | Civil Services ... | ... | 20,896 | 12 10 |
| Lands ... | ... | 4,185 | 8 6 | Native " ... | ... | 1,972 | 17 10 |
| | | | | Lands ... | ... | 5,594 | 14 7 |
| | | 26,235 | 7 10 | Native Land Purchases ... | ... | 112 | 13 11 |
| Excess of Expenditure ... | ... | 14,891 | 17 2 | Public Works ... | ... | 2,917 | 18 11 |
| | | | | Immigration ... | ... | 1,733 | 14 7 |
| | | | | Education ... | ... | 200 | 0 0 |
| | | | | Miscellaneous ... | ... | 7,698 | 12 4 |
| | | <u>£41,127</u> | <u>5 0</u> | | | <u>£41,127</u> | <u>5 0</u> |
| Receipts in aid ... | ... | <u>£9,562</u> | <u>15 8</u> | Excess of Expenditure ... | ... | <u>£14,891</u> | <u>17 2</u> |

1844.

| <i>Receipts.</i> | | | | <i>Payments.</i> | | | |
|---------------------------|-----|----------------|------------|---------------------------|-----|----------------|-------------|
| | | £ | s. d. | | | £ | s. d. |
| Ordinary Revenue ... | ... | 16,143 | 11 8 | Civil Services ... | ... | 21,024 | 18 11 |
| Lands ... | ... | 1,077 | 17 2 | Military " ... | ... | 866 | 2 9 |
| | | | | Native " ... | ... | 2,161 | 1 10 |
| | | 17,221 | 8 10 | Lands ... | ... | 5,657 | 9 8 |
| Excess of Expenditure ... | ... | 21,405 | 15 5 | Native Land Purchases ... | ... | 1,045 | 8 11 |
| | | | | Public Works ... | ... | 3,467 | 6 10 |
| | | | | Education ... | ... | 200 | 0 0 |
| | | | | Miscellaneous ... | ... | 4,204 | 15 4 |
| | | <u>£38,627</u> | <u>4 3</u> | | | <u>£38,627</u> | <u>4 3</u> |
| Receipts in aid ... | ... | <u>£28,477</u> | <u>9 0</u> | Excess of Expenditure ... | ... | <u>£21,405</u> | <u>15 5</u> |

1845.

| <i>Receipts.</i> | | | | <i>Payments.</i> | | | |
|-----------------------|-----|----------------|------------|-----------------------|-----|----------------|------------|
| | | £ | s. d. | | | £ | s. d. |
| Ordinary Revenue | ... | 13,066 | 13 2 | Civil Services | ... | 17,953 | 18 9 |
| Lands | ... | 936 | 18 0 | Military " | ... | 7,108 | 11 2 |
| | | | | Native " | ... | 2,017 | 6 0 |
| | | 14,003 | 11 2 | Lands | ... | 2,734 | 14 2 |
| Excess of Expenditure | ... | 24,837 | 8 10 | Public Works | ... | 2,808 | 6 10 |
| | | | | Education | ... | 875 | 0 0 |
| | | | | New Zealand Company | ... | 1,311 | 0 0 |
| | | | | Miscellaneous | ... | 4,032 | 3 1 |
| | | <u>£38,841</u> | <u>0 0</u> | | | <u>£38,841</u> | <u>0 0</u> |
| Receipts in aid | ... | £38,745 | 0 0 | Excess of Expenditure | ... | £24,837 | 8 10 |

1846.

| <i>Receipts.</i> | | | | <i>Payments.</i> | | | |
|-----------------------|-----|----------------|-------------|-----------------------|-----|----------------|-------------|
| | | £ | 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 |
| | | 24,679 | 6 5 | Lands | ... | 2,008 | 7 4 |
| Lands | ... | 1,173 | 5 1 | Native Land Purchases | ... | 470 | 18 2 |
| | | 25,852 | 11 6 | Public Works | ... | 2,537 | 10 2 |
| Excess of Expenditure | ... | 22,734 | 9 4 | Education | ... | 1,253 | 6 8 |
| | | <u>£48,587</u> | <u>0 10</u> | New Zealand Company | ... | 323 | 19 1 |
| | | | | Miscellaneous | ... | 127 | 11 0 |
| | | | | | | <u>£48,587</u> | <u>0 10</u> |
| Receipts in aid | ... | £35,673 | 15 0 | Excess of Expenditure | ... | £22,734 | 9 4 |

1847.

| <i>Receipts.</i> | | | | <i>Payments.</i> | | | |
|---------------------------|-----|-----|---------------------|---------------------------|-----|-----|---------------------|
| | | | £ s. d. | | | | £ s. d. |
| Customs ... | ... | ... | 36,474 17 1 | Interest ... | ... | ... | 2,915 0 1 |
| Licenses ... | ... | ... | 1,831 0 0 | Civil Services ... | ... | ... | 31,634 6 2 |
| Fees, Fines, &c. ... | ... | ... | 1,605 11 5 | Military " ... | ... | ... | 10,828 0 2 |
| Property-tax ... | ... | ... | 5 12 6 | Native " ... | ... | ... | 1,276 15 8 |
| Postal ... | ... | ... | 1,398 4 1 | Postal " ... | ... | ... | 426 16 3 |
| Miscellaneous ... | ... | ... | 730 11 11 | Lands ... | ... | ... | 5,048 9 4 |
| | | | 42,045 17 0 | Native Land Purchases ... | ... | ... | 305 10 7 |
| Lands ... | ... | ... | 897 1 6 | Public Works ... | ... | ... | 32,381 5 3 |
| | | | 42,942 18 6 | Education ... | ... | ... | 1,100 0 0 |
| Excess of Expenditure ... | ... | ... | 44,779 16 9 | Miscellaneous ... | ... | ... | 1,806 11 9 |
| | | | <u>£87,722 15 3</u> | | | | <u>£87,722 15 3</u> |
| Receipts in aid ... | ... | ... | <u>£37,752 19 0</u> | Excess of Expenditure ... | ... | ... | <u>£44,779 16 9</u> |

1848.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|---------------------------|-----|-----|---------------------|---------------------------|-----|-----|---------------------|
| | | | £ s. d. | | | | £ s. d. |
| Customs ... | ... | ... | 43,383 16 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 |
| | | | 48,846 19 5 | Lands ... | ... | ... | 4,559 12 2 |
| Lands ... | ... | ... | 3,492 15 10 | Native Land Purchases ... | ... | ... | 1,402 16 3 |
| | | | 52,339 15 3 | Public Works ... | ... | ... | 30,292 10 9 |
| Excess of Expenditure ... | ... | ... | 37,160 19 6 | Education ... | ... | ... | 3,466 0 0 |
| | | | <u>£89,500 14 9</u> | Miscellaneous ... | ... | ... | 7,411 12 8 |
| | | | | | | | <u>£89,500 14 9</u> |
| Receipts in aid ... | ... | ... | <u>£49,250 0 0</u> | Excess of Expenditure ... | ... | ... | <u>£37,160 19 6</u> |

1849.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|-----------------------|-----|----------------|-------------|---------------------------|-----|----------------|-------------|
| | | £ | s. d. | | | £ | s. d. |
| Customs ... | ... | 35,242 | 9 9 | Interest ... | ... | 2,151 | 11 0 |
| Fees, Fines, &c. ... | ... | 2,203 | 13 1 | Legislative .. | ... | 433 | 0 8 |
| Licenses ... | ... | 2,116 | 9 6 | Civil Services | ... | 25,045 | 4 7 |
| Postal ... | ... | 1,229 | 11 9 | Military " | ... | 4,308 | 3 0 |
| Miscellaneous ... | ... | 516 | 19 0 | Marine " | ... | 91 | 3 11 |
| | | | | Native " | ... | 736 | 12 2 |
| | | 41,309 | 3 1 | Postal " | ... | 589 | 19 7 |
| Lands ... | ... | 3,600 | 2 1 | Lands ... | ... | 3,134 | 17 8 |
| | | | | Native Land Purchases | ... | 1,486 | 15 5 |
| | | 44,909 | 5 2 | Public Works | ... | 18,387 | 3 5 |
| Excess of Expenditure | ... | 21,940 | 8 5 | Education ... | ... | 3,722 | 6 8 |
| | | | | Miscellaneous | ... | 6,762 | 15 6 |
| | | <u>£66,849</u> | <u>13 7</u> | | | <u>£66,849</u> | <u>13 7</u> |
| Receipts in aid ... | | | | Excess of Expenditure ... | | | |
| | | <u>£21,067</u> | <u>0 0</u> | | | <u>£21,940</u> | <u>8 5</u> |

1850.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|-----------------------|-----|----------------|--------------|---------------------------|-----|----------------|--------------|
| | | £ | s. d. | | | £ | s. d. |
| Customs ... | ... | 40,548 | 1 7 | Interest ... | ... | 2,282 | 5 5 |
| Fees, Fines, &c. ... | ... | 2,196 | 13 4 | Legislative... | ... | 764 | 13 11 |
| Licenses ... | ... | 2,517 | 18 2 | Civil Services | ... | 30,161 | 12 4 |
| Postal ... | ... | 1,474 | 17 3 | Military " | ... | 7,053 | 1 7 |
| Miscellaneous ... | ... | 711 | 7 11 | Marine " | ... | 62 | 15 2 |
| | | | | Native " | ... | 1,150 | 0 11 |
| | | 47,448 | 18 3 | Postal " | ... | 357 | 3 9 |
| Lands ... | ... | 8,560 | 13 9 | Lands ... | ... | 3,125 | 12 2 |
| | | | | Native Land Purchases | ... | 1,369 | 9 11 |
| | | 56,009 | 12 0 | Public Works | ... | 8,794 | 4 7 |
| Excess of Expenditure | ... | 8,982 | 1 10 | Education... | ... | 4,400 | 0 0 |
| | | | | Miscellaneous | ... | 5,470 | 14 1 |
| | | <u>£64,991</u> | <u>13 10</u> | | | <u>£64,991</u> | <u>13 10</u> |
| Receipts in aid ... | | | | Excess of Expenditure ... | | | |
| | | <u>£11,500</u> | <u>0 0</u> | | | <u>£8,982</u> | <u>1 10</u> |

1851.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|---------------------------|-----|----------------|------------|---------------------------|-----|----------------|------------|
| | | £ | s. d. | | | £ | s. d. |
| Customs ... | ... | 49,207 | 1 8 | Interest ... | ... | 2,691 | 13 0 |
| Fees, Fines, &c. ... | ... | 2,669 | 19 9 | Legislative ... | ... | 658 | 18 10 |
| Licenses ... | ... | 3,481 | 10 3 | Civil Services ... | ... | 35,915 | 11 9 |
| Postal ... | ... | 1,130 | 2 9 | Military " | ... | 5,568 | 3 5 |
| Miscellaneous ... | ... | 1,101 | 2 1 | Marine " | ... | 1,040 | 3 9 |
| | | | | Native " | ... | 1,590 | 13 4 |
| | | 57,589 | 16 6 | Postal " | ... | 1,474 | 5 7 |
| Lands ... | ... | 12,325 | 12 7 | Lands ... | ... | 2,998 | 2 5 |
| | | | | Native Land Purchases | ... | 1,060 | 7 9 |
| | | 69,915 | 9 1 | Public Works ... | ... | 12,715 | 4 4 |
| Excess of Expenditure ... | ... | 5,360 | 14 11 | Education ... | ... | 2,574 | 14 2 |
| | | | | Miscellaneous ... | ... | 6,988 | 5 8 |
| | | <u>£75,276</u> | <u>4 0</u> | | | <u>£75,276</u> | <u>4 0</u> |
| Receipts in aid ... | ... | £9,200 | 0 0 | Excess of Expenditure ... | ... | £5,360 | 14 11 |

1852.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|---------------------------|-----|----------------|-------------|---------------------------|-----|----------------|-------------|
| | | £ | s. d. | | | £ | s. d. |
| Customs ... | ... | 49,975 | 13 9 | Interest ... | ... | 2,533 | 0 2 |
| Fees, Fines, &c. ... | ... | 3,729 | 19 9 | Civil Services ... | ... | 41,862 | 19 9 |
| Licenses ... | ... | 4,028 | 0 5 | Military " | ... | 1,248 | 2 3 |
| Postal ... | ... | 1,507 | 9 10 | Marine " | ... | 2,540 | 9 11 |
| Miscellaneous ... | ... | 1,459 | 11 11 | Native " | ... | 2,812 | 11 10 |
| | | | | Postal " | ... | 1,810 | 9 0 |
| | | 60,700 | 15 8 | Lands ... | ... | 2,231 | 13 6 |
| Lands ... | ... | 14,241 | 4 9 | Native Land Purchases | ... | 3,227 | 18 8 |
| | | | | Public Works ... | ... | 15,604 | 12 6 |
| | | 74,942 | 0 5 | Education ... | ... | 3,614 | 5 6 |
| Excess of Expenditure ... | ... | 13,795 | 15 1 | Immigration ... | ... | 193 | 18 0 |
| | | | | Miscellaneous ... | ... | 11,057 | 14 5 |
| | | <u>£88,737</u> | <u>15 6</u> | | | <u>£88,737</u> | <u>15 6</u> |
| Receipts in aid ... | ... | £15,538 | 4 11 | Excess of Expenditure ... | ... | £13,795 | 15 1 |

1853.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|---------------------------|-----|-----------------|-------------|---------------------------|-----|-----------------|-------------|
| | | £ | s. d. | | | £ | s. d. |
| Customs ... | ... | 49,190 | 6 11 | Interest ... | ... | 2,177 | 3 7 |
| Fees, Fines, &c. ... | ... | 7,711 | 6 8 | Civil Services ... | ... | 35,729 | 9 10 |
| Postal ... | ... | 1,207 | 5 9 | Military " ... | ... | 3,483 | 0 5 |
| Miscellaneous ... | ... | 1,223 | 8 9 | Native " ... | ... | 10,105 | 2 10 |
| | | | | Postal " ... | ... | 1,394 | 10 1 |
| | | 59,332 | 8 1 | Lands ... | ... | 18,179 | 0 0 |
| Lands ... | ... | 41,694 | 14 11 | Native Land Purchases ... | ... | 15,774 | 7 4 |
| | | | | Public Works ... | ... | 9,013 | 6 0 |
| | | 101,027 | 3 0 | Education ... | ... | 1,134 | 14 8 |
| Excess of Expenditure ... | ... | 2,059 | 9 9 | Immigration ... | ... | 99 | 2 0 |
| | | | | Miscellaneous ... | ... | 5,996 | 16 0 |
| | | <u>£103,086</u> | <u>12 9</u> | | | <u>£103,086</u> | <u>12 9</u> |

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.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|---------------------------|-----|-----------------|------------|---------------------------|-----|-----------------|------------|
| | | £ | s. d. | | | £ | s. d. |
| Customs ... | ... | 68,996 | 4 6 | Interest ... | ... | 1,568 | 11 10 |
| Fees, Fines, &c. ... | ... | 2,200 | 0 9 | Civil Services ... | ... | 18,357 | 11 8 |
| Postal ... | ... | 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 | 2 7 |
| Lands ... | ... | 125,887 | 18 11 | Native Land Purchases ... | ... | 37,696 | 5 7 |
| | | | | Payments to Provinces ... | ... | 99,455 | 6 11 |
| | | 198,755 | 10 10 | Miscellaneous ... | ... | 2,361 | 6 4 |
| Excess of Expenditure ... | ... | 13,345 | 18 2 | | | | |
| | | <u>£212,101</u> | <u>9 0</u> | | | <u>£212,101</u> | <u>9 0</u> |

Excess of Expenditure ... £13,345 18 2

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

1854-55.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|---------------------------|-----|-----------------|--------------|---------------------------|-----|-----------------|--------------|
| | | £ | s. d. | | | £ | s. d. |
| Customs ... | ... | 111,862 | 11 2 | Interest ... | ... | 2,459 | 8 7 |
| Fees, Fines, &c. ... | ... | 3,842 | 6 8 | Legislative ... | ... | 9,548 | 0 9 |
| Postal ... | ... | 2,287 | 14 0 | Civil Services ... | ... | 22,694 | 12 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 |
| Lands ... | ... | 107,720 | 12 6 | Lands ... | ... | 44,087 | 11 5 |
| | | | | Native Land Purchases ... | ... | 38,605 | 3 5 |
| | | 227,260 | 0 4 | Public Works ... | ... | 1,606 | 17 10 |
| Excess of Expenditure ... | ... | 1,850 | 15 7 | Education ... | ... | 7,200 | 0 0 |
| | | | | Payments to Provinces ... | ... | 84,475 | 1 9 |
| | | | | Miscellaneous ... | ... | 5,557 | 8 9 |
| | | <u>£229,110</u> | <u>15 11</u> | | | <u>£229,110</u> | <u>15 11</u> |
| | | | | | | | |
| | | | | Excess of Expenditure ... | ... | <u>£1,850</u> | <u>15 7</u> |

1855-56.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|---------------------------|-----|-----------------|------------|---------------------------|-----|-----------------|------------|
| | | £ | s. d. | | | £ | s. d. |
| Customs ... | ... | 99,200 | 2 10 | Interest ... | ... | 3,171 | 13 0 |
| Fees, Fines, &c. ... | ... | 3,577 | 11 4 | Legislative ... | ... | 3,421 | 0 0 |
| Postal ... | ... | 2,769 | 12 8 | Civil Services ... | ... | 36,979 | 17 11 |
| Miscellaneous ... | ... | 1,268 | 2 1 | Postal " ... | ... | 9,362 | 9 6 |
| | | | | Marine " ... | ... | 1,198 | 10 4 |
| | | 106,815 | 8 11 | Lands ... | ... | 46,175 | 12 8 |
| Lands ... | ... | 72,334 | 5 7 | Native Land Purchases ... | ... | 14,637 | 12 8 |
| | | | | Education ... | ... | 7,200 | 0 0 |
| | | 179,149 | 14 6 | Payments to Provinces ... | ... | 51,923 | 18 4 |
| Excess of Expenditure ... | ... | 4,021 | 8 6 | Miscellaneous ... | ... | 9,100 | 8 7 |
| | | <u>£183,171</u> | <u>3 0</u> | | | <u>£183,171</u> | <u>3 0</u> |

BALANCES.

| | | | | | | | |
|--------------|-----|--------|-----|---------------------------------|-----|----------------|-------------|
| Balance ... | ... | ... | | Excess of Expenditure ... | ... | 4,021 | 8 6 |
| Deposits ... | ... | 13,441 | 9 3 | Deposits ... | ... | 10,000 | 10 10 |
| | | | | Balance on 30th June, 1856* ... | ... | 29,602 | 13 3 |
| | | | | | | <u>£43,624</u> | <u>12 7</u> |

* This is the first year in which a balance is shown in the public accounts.

1856-57.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | | | | |
|---------------------------|---------|----|----|---------------------|----|----|-----------------------|----------|----|----|
| | £ | s. | d. | £ | s. | d. | | £ | s. | d. |
| Customs ... | 117,414 | 7 | 3 | | | | Interest ... | 1,635 | 0 | 3 |
| Postal ... | 3,107 | 2 | 2 | | | | Legislative ... | 10,318 | 16 | 0 |
| Fees, Fines, &c. ... | 2,567 | 5 | 6 | | | | Civil Services ... | 33,323 | 14 | 2 |
| Miscellaneous ... | 10,047 | 14 | 1 | | | | Military " | 106 | 16 | 0 |
| | | | | 133,136 | 9 | 0 | Native " | 8,992 | 19 | 6 |
| Excess of Expenditure ... | | | | 84,401 | 5 | 3 | Postal " | 10,991 | 16 | 9 |
| | | | | | | | Lands ... | 2,156 | 15 | 11 |
| | | | | | | | Native Land Purchases | 28,075 | 7 | 3 |
| | | | | | | | Payments to Provinces | 64,900 | 15 | 3 |
| | | | | | | | Miscellaneous | 57,035 | 13 | 2 |
| | | | | £217,537 | 14 | 3 | | £217,537 | 14 | 3 |

BALANCES.

| | | | | | | | |
|-------------------------------|----------|----|----|--------------------------------|----------|----|----|
| Balance on 1st July, 1856 ... | 29,602 | 13 | 3 | Excess of Expenditure ... | 84,401 | 5 | 3 |
| Debt created ... | 92,700 | 0 | 0 | Deposits ... | 3,995 | 12 | 6 |
| Deposits ... | 3,257 | 2 | 8 | Balance on 30th June, 1857 ... | 37,162 | 18 | 2 |
| | £125,559 | 15 | 11 | | £125,559 | 15 | 11 |

1857-58.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | | | | |
|-----------------------|---------|----|----|---------------------|----|----|--------------------------------------|----------|----|----|
| | £ | s. | d. | £ | s. | d. | | £ | s. | d. |
| Customs | 138,575 | 8 | 7 | | | | Interest | 16,807 | 15 | 7 |
| Postal | 4,351 | 17 | 10 | | | | Legislative | 6,994 | 9 | 7 |
| Fees, Fines, &c. | 3,476 | 18 | 9 | | | | Civil Services | 37,348 | 19 | 6 |
| Miscellaneous | 9,713 | 13 | 5 | | | | Military | 1,421 | 10 | 2 |
| | | | | 156,117 | 18 | 7 | Native | 8,730 | 1 | 0 |
| Excess of expenditure | | | | 282,664 | 18 | 7 | 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 Com- pany | 167,026 | 10 | 11 |
| | | | | | | | Miscellaneous | 18,315 | 3 | 1 |
| | | | | £438,782 | 17 | 2 | | £438,782 | 17 | 2 |

BALANCES.

| | | | | | | | |
|-------------------------------|----------|----|---|--------------------------------|----------|----|----|
| 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 |
| | £341,149 | 8 | 4 | | £341,149 | 8 | 4 |

1860-61.

| <i>Receipts.</i> | | | | | <i>Expenditure.</i> | | | | | |
|-----------------------|---------|----|----|----------|---------------------|----|-----------------------|----------|----|----|
| | £ | s. | d. | £ | s. | d. | | £ | s. | d. |
| Customs ... | 204,360 | 1 | 6 | | | | Interest ... | 21,571 | 11 | 10 |
| Postal ... | 11,194 | 19 | 5 | | | | Legislative .. | 8,479 | 14 | 7 |
| Fees, Fines, &c. | 10,709 | 17 | 2 | | | | Civil Services | 67,684 | 19 | 9 |
| Miscellaneous ... | 10,012 | 13 | 0 | | | | Military " | 28,698 | 6 | 9 |
| | | | | 236,277 | 11 | 1 | Native " | 45,086 | 9 | 6 |
| Lands ... | | | | 273,180 | 15 | 7 | Postal " | 33,279 | 4 | 0 |
| | | | | | | | Lands ... | 27,619 | 6 | 9 |
| | | | | 509,458 | 6 | 8 | Native Land Purchases | 9,967 | 10 | 9 |
| Excess of Expenditure | | | | 95,475 | 5 | 3 | Payments to Provinces | 338,423 | 1 | 8 |
| | | | | | | | Miscellaneous | 24,123 | 6 | 4 |
| | | | | £604,933 | 11 | 11 | | £604,933 | 11 | 11 |

BALANCES.

| | | | | | | | | | |
|---------------------------|-----|----------|----|----|----------------------------|-----|----------|----|---|
| Balance on 1st July, 1860 | ... | 70,835 | 14 | 4 | Excess of Expenditure | ... | £95,475 | 5 | 3 |
| Debt created | ... | 108,000 | 0 | 0 | Deposits | ... | 10,254 | 18 | 5 |
| Deposits | ... | 13,548 | 1 | 10 | Balance on 30th June, 1861 | ... | 86,653 | 12 | 6 |
| | | £192,383 | 16 | 2 | | | £192,383 | 16 | 2 |

1861-62.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | | | |
|-----------------------|---------|----|----|---------------------|----|----|---------------------------|------------|------|
| | £ | s. | d. | £ | s. | d. | £ | s. | 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 | | | | Civil Services ... | 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 Expenditure | | | | 34,357 | 15 | 1 | Native Land Purchases ... | 24,550 | 1 3 |
| | | | | | | | Payments to Provinces ... | 670,270 | 11 2 |
| | | | | | | | Miscellaneous ... | 7,044 | 17 9 |
| | | | | £1,055,525 | 2 | 10 | | £1,055,525 | 2 10 |

BALANCES.

| | | | | | | | | | |
|---------------------------|-----|--------|----|----|----------------------------|-----|---------|----|---|
| Balance on 1st July, 1861 | ... | 86,653 | 12 | 6 | Debt paid off | ... | 24,000 | 0 | 0 |
| Debt created | ... | 76,000 | 0 | 0 | Excess of Expenditure | ... | 34,357 | 15 | 1 |
| Deposits | ... | 25,221 | 9 | 10 | Deposits | ... | 24,583 | 17 | 2 |
| | | | | | Balance on 30th June, 1862 | ... | 104,933 | 10 | 1 |
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1876-77.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|---------------------------|-----------|-------|------------|---------------------|---------------------------------|------------|-------|
| | £ | s. d. | £ | s. d. | | £ | s. d. |
| Customs ... | 1,223,364 | 2 10 | | | Interest ... | 1,140,020 | 10 2 |
| Stamps ... | 122,170 | 10 10 | | | Legislative ... | 39,574 | 11 4 |
| Postal ... | 160,998 | 6 10 | | | Civil Services ... | 422,069 | 4 2 |
| Fees, Fines, &c. ... | 87,861 | 5 5 | | | Military " ... | 106,520 | 6 5 |
| Marine ... | ... | ... | | | Marine " ... | 25,584 | 1 5 |
| Miscellaneous ... | 71,046 | 4 1 | | | Native " ... | 35,281 | 17 2 |
| | | | 1,665,440 | 10 0 | Postal " ... | 239,090 | 19 1 |
| Railways ... | ... | ... | 285,220 | 3 10 | Lands ... | 406,175 | 19 8 |
| Lands ... | ... | ... | 1,622,930 | 18 10 | Native Land Purchases ... | 71,129 | 7 7 |
| | | | | | Public Works ... | 244,657 | 15 0 |
| | | | 3,573,591 | 12 8 | Railways Construction ... | 944,383 | 15 3 |
| Excess of Expenditure ... | ... | ... | 1,631,006 | 7 10 | " Working ... | 224,907 | 10 4 |
| | | | | | Immigration ... | 183,495 | 4 3 |
| | | | | | Education ... | 13,838 | 4 9 |
| | | | | | Payments to Local Bodies... .. | 974,262 | 7 4 |
| | | | | | Expenses of raising Loans... .. | 9,956 | 12 7 |
| | | | | | Miscellaneous ... | 5,404 | 4 4 |
| | | | | | Provincial Liabilities ... | 118,245 | 9 8 |
| | | | | | | | |
| | | | £5,204,598 | 0 6 | | £5,204,598 | 0 6 |

BALANCES.

| | | | | | |
|--------------------------------|------------|------|----------------------------|------------|------|
| Balance on 30th June, 1876 ... | 376,675 | 18 2 | Debt paid off ... | 899,800 | 0 0 |
| Debt created ... | 3,371,400 | 0 0 | Excess of Expenditure ... | 1,631,006 | 7 10 |
| Deposits ... | 346,605 | 16 2 | Deposits ... | 444,726 | 11 3 |
| | | | Balance on 30th June, 1877 | 1,119,148 | 15 3 |
| | | | | | |
| | £4,094,681 | 14 4 | | £4,094,681 | 14 4 |

1877-78.

| <i>Receipts.</i> | | | | <i>Expenditure.</i> | | | |
|-----------------------------|-----------|-------|------------|---------------------|---|------------|-------|
| | £ | s. d. | £ | s. d. | | £ | s. d. |
| Customs ... | 1,272,961 | 5 3 | | | Interest ... | 1,077,860 | 0 3 |
| Stamps ... | 151,068 | 16 9 | | | Legislative ... | 42,447 | 16 1 |
| Postal ... | 135,969 | 17 6 | | | Civil Services ... | 544,012 | 4 3 |
| Telegraph ... | 72,361 | 1 7 | | | Military " ... | 174,150 | 10 10 |
| Fees, Fines, &c. ... | 167,065 | 9 2 | | | Marine " ... | 35,567 | 11 11 |
| Marine ... | 19,491 | 11 4 | | | Native " ... | 38,258 | 14 6 |
| Miscellaneous ... | 66,454 | 19 3 | | | Postal " ... | 135,661 | 4 11 |
| | | | 1,885,373 | 0 10 | Lands ... | 266,537 | 5 3 |
| Railways ... | ... | ... | 572,490 | 11 6 | Native Land Purchases ... | 46,132 | 9 11 |
| Lands ... | ... | ... | 1,738,691 | 12 1 | Public Works ... | 302,250 | 7 0 |
| Provincial Liabilities* ... | ... | ... | 61,182 | 16 2 | Railways Construction ... | 775,668 | 14 10 |
| | | | | | " Working ... | 387,654 | 13 8 |
| | | | 4,257,738 | 0 7 | Immigration ... | 116,227 | 16 9 |
| Excess of Expenditure ... | ... | ... | 1,156,854 | 4 4 | Education ... | 197,048 | 18 8 |
| | | | | | Payments to Local Bodies... .. | 818,561 | 19 10 |
| | | | | | Expenses of raising Loans... .. | 2,404 | 18 4 |
| | | | | | Miscellaneous ... | 69,519 | 14 10 |
| | | | | | Provincial Liabilities ... | 333,187 | 18 10 |
| | | | | | | | |
| | | | | | | 5,363,153 | 0 8 |
| | | | | | Balances transferred from the Public Account to the Commissioners of Sinking Funds, Public Trust Office, and Government Insurance | 51,439 | 4 3 |
| | | | £5,414,592 | 4 11 | | £5,414,592 | 4 11 |

BALANCES.

| | | | | | |
|--------------------------------|------------|------|----------------------------|------------|------|
| Balance on 30th June, 1877 ... | 1,119,148 | 15 3 | Debt paid off ... | 674,000 | 0 0 |
| Debt created ... | 1,067,000 | 0 0 | Excess of Expenditure ... | 156,854 | 4 4 |
| Deposits ... | 152,348 | 6 4 | Deposits ... | 77,988 | 16 4 |
| | | | Balance on 30th June, 1878 | 429,654 | 0 11 |
| | | | | | |
| | £2,338,497 | 1 7 | | £2,338,497 | 1 7 |

* Funds accruing to the general revenue on the abolition of the provinces.

1886-87.

| <i>Receipts.</i> | | | | | | <i>Expenditure.</i> | | |
|----------------------------|-----------|------|------------|------|----|---------------------------------|------------|-------|
| £ | s. | d. | £ | s. | d. | £ | s. | d. |
| Customs ... | 1,285,764 | 13 0 | | | | Interest ... | 1,642,946 | 1 5 |
| Stamps ... | 601,162 | 12 8 | | | | Legislative ... | 46,572 | 7 11 |
| Fees, Fines, &c. ... | 39,410 | 8 6 | | | | Civil Services ... | 609,793 | 17 0 |
| Marine ... | 13,070 | 11 5 | | | | Military " ... | 202,086 | 16 10 |
| Property-tax ... | 310,897 | 2 3 | | | | Marine " ... | 30,694 | 7 4 |
| Beer-duty ... | 53,493 | 19 4 | | | | Native " ... | 35,633 | 16 2 |
| Miscellaneous ... | 145,231 | 12 3 | | | | Postal " ... | 290,046 | 2 7 |
| | | | 2,449,030 | 19 5 | | Lands ... | 192,810 | 5 5 |
| Railways ... | | | 992,186 | 17 4 | | Native Land Purchases ... | 88,835 | 18 2 |
| Lands ... | | | 339,347 | 7 5 | | Public Works ... | 570,304 | 11 0 |
| Sinking Funds set free ... | | | 172,429 | 9 5 | | Railways Construction ... | 461,977 | 19 11 |
| | | | | | | " Working ... | 695,771 | 5 8 |
| | | | 3,952,994 | 13 7 | | District Railways Purchase ... | 166,187 | 7 11 |
| Excess of Expenditure ... | | | 1,669,852 | 16 8 | | 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 |

BALANCES.

| | | | | | |
|--------------------------------|------------|------|-----------------------------|------------|------|
| Balance on 1st April, 1886 ... | 1,248,698 | 6 10 | Debt paid off ... | 1,372,800 | 0 0 |
| Debt created ... | 3,001,062 | 7 11 | Excess of Expenditure ... | 1,669,852 | 16 8 |
| Deposits ... | 57,163 | 11 1 | Deposits ... | 38,568 | 1 4 |
| | | | Balance on 31st March, 1887 | 1,225,703 | 7 10 |
| | | | | | |
| | £4,306,924 | 5 10 | | £4,306,924 | 5 10 |

1887-88.

| <i>Receipts.</i> | | | | | | <i>Expenditure.</i> | | |
|---------------------------|-----------|-------|------------|------|----|---------------------------------|------------|-------|
| £ | s. | d. | £ | s. | d. | £ | s. | d. |
| Customs ... | 1,251,651 | 8 0 | | | | Interest ... | 1,765,864 | 9 6 |
| Stamps ... | 587,318 | 12 0 | | | | Legislative ... | 55,799 | 6 5 |
| Fees, Fines, &c. ... | 35,596 | 5 1 | | | | Civil Services ... | 475,247 | 7 0 |
| Marine ... | 16,899 | 2 1 | | | | Military " ... | 287,810 | 10 9 |
| Property-tax ... | 376,576 | 12 10 | | | | Marine " ... | 32,657 | 16 4 |
| Beer-duty ... | 52,000 | 12 2 | | | | 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 |
| | | | | | | Education ... | 376,098 | 0 5 |
| | | | | | | Local Bodies ... | 284,886 | 3 7 |
| | | | | | | Expenses of raising Loans... .. | 86,168 | 16 0 |
| | | | | | | | | |
| | | | £5,343,026 | 10 0 | | | £5,343,026 | 10 0 |

BALANCES.

| | | | | | |
|--------------------------------|------------|------|-----------------------------|------------|------|
| Balance on 1st April, 1887 ... | 1,225,703 | 7 10 | Debt paid off ... | 477,800 | 0 0 |
| Debt created ... | 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. | III. | IV. | V. | VI. |
|----------------|---------|---------|---------|---------|---------|---------|
| | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. | £ s. d. |
| 1855-59 | 2 18 10 | 0 3 8 | 0 2 8 | 0 14 2 | 1 4 10 | 6 8 3 |
| 1860-64 | 3 5 8 | 0 5 4 | 0 1 6 | 0 13 10 | 3 5 0 | 8 18 2 |
| 1865-69 | 4 6 9 | 1 6 5 | 0 1 3 | 0 17 0 | 3 2 0 | 9 4 7 |
| 1870-74 | 3 1 8 | 1 13 2 | 0 1 4 | 0 17 9 | 2 6 1 | 9 7 3 |
| 1875-79 | 4 5 9 | 2 9 7 | 0 1 8 | 0 19 2 | 2 1 3 | 13 5 6 |
| 1880-84 | 4 3 6 | 2 14 6 | 0 1 9 | 0 19 2 | 2 2 4 | 9 1 8 |
| 1885-87 | 4 2 7 | 2 15 6 | 0 1 9 | 0 19 8 | 1 19 5 | 9 10 3 |

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