deduction on account of purchases of Native Land in other Provinces, and without regard to the rights of the other Provinces of New Zealand as established by the Constitution Act. But such a distribution of the Land Revenue would be in direct contravention of the law, and the Government would be unalle to enforce it. The Land Regulations of the 4th March, 1853, alluded to, expressly provide that the charges created by Parliament should be first defrayed in the manner prescribed by the Constitution Act.

Now the charges created by Parliament are—1st. All expenses incident to the management and sale of the Crown Lands. 2ndly. The New Zealand Company's debt. 3rdly. The expenses of Land Purchases from the Natives. 4thly. The sums mentioned in the Schedule of the Constitution Act, amounting to

£16,000.

In respect of the last, it is also a charge on the Revenues raised under any Act of the General Assembly; but up to the full period under consideration no Revenue Acts had been passed by the General Assembly, and consequently so much of the charge of the Civil List as is unprovided for by the local Appropriation Ordinances of New Ulster and of New Munster, falls on the General Land Fund.

APPORTIONMENT OF THE SUBPLUS LAND REVENUE.

The 66th and 69th Sections of the Constitution Act prescribe that the unappropriated surplus Revenues of New Zealand raised under Acts of the General Assembly, are to be divided among the several Provinces in the like proportion as the gross proceeds of the Revenues may have arisen therein respectively. The proportions of the above surplus of the Land Revenues (£1,513 17s. 8d.) payable to the several Provinces, according to the rule of the law alluded to, would be as follows:—

Province of Auckland New Plymouth Wellington Nelson Canterbury Otago	••	 £ s. 6,622 2 216 8 1,413 0 1,666 0 319 14 276 12	6 0 0	Vide Surplus Revenue account. No. 2.
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Apportionment of Surplus Ordinary Revenue.

Adopting the same rule for the distribution of the Surplus Ordinary Revenue, and observing that the gross Ordinary Revenues raised in each Province are as follows:—

					Æ	8.	d.	
Auckland		• •	• •		25,508	16	6	
New Plymouth	•••	• •	••		3,005	7	0	Vide Statement of Receipts and Dis-
Wellington		• •	• •	•••	17,042			bursements accom-
Nelson	•••	••	• • •	• • •	4,936	18	0	panying No. 1.
Canterbury	• •	• •	• •		4,946	11	7	
Otago	• •			•••	1,953	7	1	

And also that the surplus Ordinary Revenue is £13,878 13s. 9d., the proportion payable to each Province is as follows;—

					£ s.	d.	
Auckland	••	• • •		• • •	6,109 8	6	
New Plymouth		•••	•••	••	736 li	6	
Wellington	•••	•••	• • •	• •	4 ,174 0	0	Vide Surplus Revenus
Nelson	• •	• • •	••		1,169 10		account. No. 3.
Canterbury	•••	• •	• •	• •	1,214 5		
Otomo					171 7	111	

The sums thus due to the Provinces have been carried to the respective Provincial accounts.