

				£	s.	d.
Province of Wellington—Land Fund				11,777	18	0
Deduct over payment on account of Ordinary Revenue				3,296	5	3
Balance due				8,481	12	9
Province of Canterbury—Land Fund				12,361	3	10
Ordinary Revenue				371	13	8
Balance due				12,732	17	6
Province of Otago—Land Fund				1,490	14	10
Ordinary Revenue				483	2	11
Total balance due				1,973	17	9

Land Fund		
£3,673	7	5
Ordinary Revenue	611	5
	9	
£4,284	13	2

But in respect of Nelson, the balance, amounting to £4,284 13s. 2d., was against the Province. No final distribution on the above account has been made.

It is necessary to state in reference to the length of time which has elapsed without a final distribution of the surplus Revenues, and also in reference to the resolution adopted by the House of Representatives, viz.:—‘That the Public Accounts ought to be audited and closed without delay.’ That about the period when the Provincial Governments were fully established, that is, about the month of October, 1853, there was a considerable increase of the Revenues both ordinary and territorial. This has continued up to the present period, so that the Customs Receipts average about £130,000 per annum, and the number of Customs warrants issued at Auckland alone average 1,000 annually. The Customs Accounts,—at all times voluminous,—have for this reason, as well as on account of the numerous ports of entry in New Zealand, and the consequent number of collectors and sub-collectors, been rendered unusually laborious to examine and audit. The very voluminous nature of the New Zealand Customs accounts has lately attracted the attention of the authorities in England, and the Commissioners of her Majesty’s Customs had urged upon the Home Government the advisability of transferring their examination to the local audit. At the same time the Post-office accounts, almost as voluminous and fully as intricate as the Customs accounts, had fallen in arrears. And in respect of the Territorial Revenues, the Land Commissioners were new to their duties as public accountants. While the Audit Department, on which devolved the duty of bringing these numerous accounts into a regular and uniform system, was, at the time the General Assembly met, without a regular clerk, and it was difficult to engage a competent person to fill the vacant office; and when it was filled, a still longer time necessarily elapsed before the multifarious duties of the Department could be familiar to a person who had entered into the office without any previous acquaintance with them; so that for a time nearly the whole work devolved upon the Auditor-General, whose time was principally engaged in attendance on Committees of the House of Representatives, or in furnishing information for the General Assembly, and on other duties consequent upon the introduction of the New Constitution. At the same time none of the Southern accounts came into the Audit Office until the first day of the Session. The Customs and Land Fund accounts extended over a period of twelve months. And now, after an experience of twelve months, it is found that the duties of the Audit Office cannot be satisfactorily performed with a less staff than three or four active and competent clerks. A correspondence on the subject with the Superintendent at Wellington accompanies this minute.

In respect of the delay in the distribution of the Surplus Ordinary Revenues, no final distribution can be made until an enactment for the purpose has been passed by the General Assembly. The Officer administering the Government in Message No. 4, dated 4th September last, drew the attention of the House to the necessity of making provision for the distribution of the Surplus Revenues, in consequence of the Constitution Act making no provision for regulating the appropriation of surplus revenues raised under ordinances passed by the late

Vide further Papers relative to the affairs of New Zealand, April 10th, 1854, fol. 304.