



NEW ZEALAND  
GOVERNMENT GAZETTE,

(PROVINCE OF NELSON.)

Published by Authority.

*All Notifications which appear in this Gazette, with any Official Signature thereunto annexed, are to be considered as Official Communications made to those Persons to whom they may relate, and are to be obeyed accordingly.*

ALFRED GREENFIELD, Provincial Secretary.

VOL. XVI.

NELSON, THURSDAY, MAY 7, 1868.

No. 21.

Superintendent's Office,  
Nelson, 6th May, 1868.

THE SUPERINTENDENT directs the publication of the following Report for general information.

ALFRED GREENFIELD,  
Provincial Secretary.

Provincial Audit Office,  
Nelson, April 30, 1868.

TO THE SPEAKER OF THE PROVINCIAL COUNCIL,  
NELSON.

SIR,—I have the honor to forward herewith the Quarterly and Annual Statements of Receipts and Expenditure, by the Provincial Treasurer, for the period ending 31st March, 1868, with the certificates as to the correctness of the same endorsed on the face thereof; also a Summary of the Expenditure under the heading "Miscellaneous" for the past Financial Year; also a Statement of the Receipts and Expenditure, of the Waterworks Fund, from the

commencement of the work to the 31st ultimo; and a Statement of the Assets and Liabilities of the Province at the present time.

The Annual Statement shows a Cash Balance as against the Province of the sum of £9,659 1s. 1d. The whole of the Revenue accruing to the Province to the 31st March, has not yet been paid up; for the past month a sum on account only having been received.

The sum of £12,000 placed as a fixed deposit for the purpose of meeting the £29,000 worth of Debentures due on 1st July next, together with the interest due thereon, as well as a further sum of £860 placed in the hands of Trustees for the same purpose will shortly be again available for Provincial use.

I believe the whole of the Liabilities of the Province are as closely paid up as possible.

It will be seen that the amount paid by the Province for interest on overdrawn accounts at the Banks on the West Coast and in Nelson for the past year, amounts to £1,122 16s. This sum would no doubt have been larger had not the Treasurer availed himself of the amount to the credit of the Waterworks and Immigration accounts. These accounts

were bearing a mere nominal interest, but by placing a large part of their balances for some considerable time to the credit of the Provincial account, for the overdraft of which we were charged at the rate of 10 per cent., a considerable saving was effected. The Provincial account was moved from the Union to the New Zealand Bank, on 1st February last, since which time only eight per cent has been charged on overdraft.

The West Coast accounts are now in very much better order than when I reported last. They are kept close up, and the monthly statements regularly remitted, when the expenditure is audited and the receipts audited at my annual visit, but are in the meantime certified to as correct by the respective Wardens. The system adopted, so far as can be seen at present, works well and is satisfactory, and there are no advances unaccounted for.

It will be seen by copies of correspondence attached to this report that some difference of opinion has existed between the Government and myself respect-

ing the purpose for which an additional £5000 was placed to the "Miscellaneous" vote at the sitting of the Council in November last. In order to avoid this for the future, it will be as well if the Council would state in the Appropriation Act the particular object in voting this "Miscellaneous" sum. A perusal of the correspondence will at once show where the difficulty lies in dealing with this vote in its present form.

*Education.*—The sum of £5660 has been paid to the Central Board, together with £101 15s. 6d., the Educational proportion of Land Sales. The amount paid for collection was £99 17s. 3d., making a total payment on account of Education of £5861 12s. 9d. The receipts for the twelve months amount to £1821 5s.

The following is an account of the Unauthorised Expenditure incurred since the sitting of the Council in November last, to the 31st March, and now required to be legalised by the Council. I also forward the special orders relating to the same:—

	£	s.	d.
Survey Department ... ..	680	2	6
Harbor " ... ..	130	5	8
Printing and Advertising ... ..	216	15	4
Charitable Aid ... ..	274	2	4
Supreme Court Witnesses ... ..	92	4	0
Government Buildings ... ..	106	10	4
Ships' Swinging Apparatus ... ..	13	7	9
Maitai River Protection ... ..	36	10	7
Fencing Victory Square ... ..	6	3	7
Pelorus Road, Repairs ... ..	2	18	2
Roads, Wai-iti and Motueka Valley, &c. ... ..	0	7	3
Waimea West Pound and Lock-up ... ..	27	0	0
Lesser Public Works ... ..	53	15	3
South-west Goldfields ... ..	120	13	8
	£	1760	16 5

I have the honor to be,

Sir,

Your obedient servant,

H. D. JACKSON,

Provincial Auditor.

ABSTRACT of RECEIPTS and DISBURSEMENTS on account of NELSON WATERWORKS, to the 31st March, 1868.

RECEIPTS.		DISBURSEMENTS.	
	£ s. d.		£ s. d.
Sale of Debentures, with Coupons attached—less Bank charges ...	20,794 19 11	Interest paid on Debentures...	3,205 4 0
Interest on account allowed by Bank	336 9 5	Plant ... ..	7,080 5 11
Provincial Treasury ... ..	1,600 0 0	Labor, &c., including Dam and Reservoir ... ..	11,493 15 2
		Balance . . . . .	952 4 3
TOTAL ... ..	£22,731 9 4	TOTAL ... ..	£22,731 4 3

April 22nd, 1868.

JOHN SHARP,

Treasurer.

Examined and found correct.

H. D. JACKSON,

Provincial Auditor.



## STATEMENT of ASSETS and LIABILITIES of the PROVINCE of NELSON, March 31st, 1868.

ASSETS.			LIABILITIES.		
	£	s. d.		£	s. d.
To Sinking Fund Account ...	12,860	0 0	By Amount due Bank of New Zealand ...	9,659	1 1
" Rifle Prize " ...	1,000	0 0	By Amount due Trustees Trust Funds ...	1,150	0 0
" Annuity " ...	1,000	0 0	By Amount due Debentures (share of £29,000) ...	21,500	0 0
" Immigration Balance ...	1,183	15 3	By Amount due Waterworks Debentures ...	20,000	0 0
" " due for assisted passages ...	6,550	3 11			
" Waterworks Account Balance ...	952	4 3			
" Province of Marlborough ...	858	15 7			
Balance ...	27,904	2 1			
<b>TOTAL ...</b>	<b>£52,309</b>	<b>1 1</b>	<b>TOTAL ...</b>	<b>£53,309</b>	<b>1 1</b>

H. D. JACKSON,  
Provincial Auditor.

## SUMMARY of EXPENDITURE of MISCELLANEOUS ACCOUNT—VOTE £8500.

	£	s. d.
The Governor's visit ...	639	6 10
Gratuity to Mrs. Berry ...	50	0 0
Road on Takaka Ranges ...	96	15 0
Clearing Marnia roads ...	89	6 6
Anniversary contribution to Forester's Fete... ..	25	0 0
Interest on over-drawn accounts . . . . .	1,122	16 0
Telegrams ...	22	10 6
Postages... ..	141	18 11
West Coast roads ...	2,917	18 0
Mr. Balfour's Harbor Report ...	63	0 0
Expenses to West Coast of Superintendent and party ...	163	3 6
Fire Brigade contributions ...	50	0 0
Pelorus road repairs—damaged by floods ...	114	13 4
Assistance to Tramway on West Coast ...	50	0 0
Roads to Ram and Motueka Valleys ...	40	0 0
Sundries ..	795	10 8
<b>TOTAL ...</b>	<b>£6,381</b>	<b>19 3</b>

COPY CORRESPONDENCE RELATIVE TO  
THE APPROPRIATION OF THE "MIS-  
CELLANEOUS" VOTE.

Provincial Audit Office,  
Nelson, March 6, 1868.

To the HONORABLE the COLONIAL SECRETARY,  
Wellington.

SIR,—I do myself the honor to request information relative to the Appropriation Act of the Province of Nelson, and the working of the Provincial Audit Act, according to the schedule thereto attached, on the following point.

In the Appropriation Act (a copy of which I enclose) are the following items:—

West Coast Roads and other	
Public Works ... ..	20,411 17 10
Miscellaneous ... ..	5,000 0 0

The Government have expended the whole of the said sum of £20,411 17 10s., and they now submit to me accounts for expenditure in the above district known as the West Coast for Roads and other Public Works, under the head "Miscellaneous."

Am I justified in certifying to such expenditure as "Miscellaneous," or should I insist on its being treated as unauthorised expenditure?

I have the honor to be,  
Sir,  
Your obedient servant,  
H. D. JACKSON,  
Provincial Auditor.

The letter just mentioned was replied to by the following telegram:—

Wellington, March 17, 1868.

To H. D. JACKSON, Provincial Auditor,  
Nelson.

The Act is too loose, and great abuses might arise under similar language. The objection to certify for "Public Works" under "Miscellaneous" should therefore be made, but there will be no legal impropriety in so certifying, if you think best on the whole.

J. C. RICHMOND.

Provincial Audit Office,  
Nelson, March 18, 1868.

To HIS HONOR the SUPERINTENDENT,  
Nelson.

SIR,—I have the honor to inform you that certain accounts have been laid before me, under the heading of "Miscellaneous," which on inspection I find are for works executed on the West Coast, and therefore ought to be entered to "West Coast Roads and other Public Works." I am aware that the sum available for this vote is expended, but according to the principle upon which I have acted for the last three years, any excess of expenditure of an amount voted has been treated as unauthorised expenditure, and I see no reason at present for departing from this principle, more especially as it is one recommended by the Provincial Council in a letter to me, dated July 20, 1865. I have therefore the honor to request that the headings of these accounts may be altered, so as to enable them to be placed to the account of "West Coast Roads and other Public Works."

I have the honor to be,  
Sir,  
Your obedient servant,  
H. D. JACKSON,  
Provincial Auditor.

Superintendent's Office,  
Nelson, 19th March, 1868.

To the PROVINCIAL AUDITOR,  
Nelson.

SIR,—I have the honor to acknowledge the receipt of your letter of the 18th instant, and I am instructed by the Superintendent to state, in reply, that the sum voted by the Provincial Council under the heading "Miscellaneous" is placed at the disposal of the Superintendent for expenditure, should he consider it necessary or desirable, on such public objects, and in such parts of the Province as the Government may think most conducive to the general interest.

The Superintendent entirely concurs in the principle that any excess of expenditure over a vote for any special work or purpose should be treated as unauthorised expenditure, and not charged upon the "Miscellaneous" vote. But the effect of its application to a vote of so very general a character as that for "West Coast Roads and other Public Works" would be to prevent the application of the "Miscellaneous" vote to the very purpose which the Council, as the Superintendent believes, as well as himself, had mainly in view when the amount was included in the Appropriation Act, for no portion of it could be applied to any public purpose whatever upon the West Coast.

In order to obviate any technical difficulty which may appear to you to stand in the way of your certifying to these accounts in the shape in which they have been furnished to you, I enclose an order pursuant to the provisions of the 12th clause of the Provincial Audit Act, requiring you to certify to the same, as therein specified.

I have, &c.,  
ALFRED GREENFIELD,  
Provincial Secretary.

Provincial Audit Office,  
Nelson, March 19, 1868.

To HIS HONOR the SUPERINTENDENT,  
Nelson.

SIR,—I have the honor to acknowledge the receipt of a letter from the Provincial Secretary of this morning's date, in reply to one of the day previous, wherein I requested that the headings of "Miscellaneous" vouchers might be altered to what I still think is their proper one, viz., "West Coast Roads, &c."

In reply, I beg to state that I am willing to take your Honor's explanation of the subject: That it is your belief the additional £5000 was added by the Council to the previous Miscellaneous vote, for the express purpose of being expended on the West Coast, in the event of the sum placed upon the Estimates for that purpose proving insufficient. I believe there is nothing illegal in this course being adopted, but the practice is open to great abuses and consequently ought to be guarded against.

I am obliged to your Honor for the special order forwarded with the above explanation, but as the Audit Act only requires them where the warrant produced is in excess of, or without the authority of, the Appropriation Act, I think their production with respect to this particular case may be dispensed with.

All future payments on behalf of the West Coast Roads will therefore be placed to "Miscellaneous" account until the end of the present financial year.

I have the honor to be,  
Sir,  
Your obedient servant,  
H. D. JACKSON,  
Provincial Auditor.