



THE COUNTY OF
WESTLAND GAZETTE.

Published by Authority.

HOKITIKA, MONDAY, FEBRUARY 7, 1870.

PROCLAMATION.

WHEREAS by "The Lunatics' Act, 1868" it is enacted that the Governor in Council may from time to time by proclamation in the *New Zealand Gazette*, proclaim any house or building provided or deemed suitable for the reception of Lunatics, and wholly or in part supported out of any money appropriated by the General Assembly, or wholly or in part supported by or at the cost of any Province or County or other division of the Colony, a Public Asylum within the meaning of the said Act:

And whereas by an instrument in writing dated the third day of February, 1869, and published in the *New Zealand Gazette*, No. 5, of the 8th February, 1869, His Excellency the Governor, with the advice and consent of the Executive Council of the Colony, in pursuance and in exercise of the power and authority for that purpose vested in him did order and direct that all the powers, functions, duties, and authorities vested in or required to be performed by the Governor, or the Governor in Council, or the Colonial Secretary by "The Lunatics' Act, 1868," within the County of Westland shall be exercised by the Chairman of the Council of the said County:

Now therefore I, Conrad Hoos, Chairman of the County Council of the County of Westland, in pursuance and exercise of the powers vested in me in that behalf do hereby proclaim

The County Gaol, situated on the Gaol Reserve, Hokitika,

Being house or building provided and deemed suitable for the reception of Lunatics, and wholly or in part supported at the cost of the County of Westland, to be a Public Asylum within the meaning of "The Lunatics' Act, 1868," aforesaid, until a more suitable building be provided.

Given under my hand at Hokitika, this 2nd day of February, one thousand eight hundred and seventy.

C. Hoos.

Hokitika, 2nd February, 1870.

IN pursuance of the powers delegated to me under "The Lunatics Act, 1868," I hereby appoint

FITZHERBERT DERMOTT, Esq., F.R.C.S.E., to be the Medical Officer who shall take charge of the Lunatic Asylum on the Gaol Reserve.

C. Hoos,
Governor's Delegate.

Hokitika, 2nd February, 1870.

IT is hereby notified for general information

MR. THOMAS TUBMAN has resigned his appointment as a Member of the Jones' Flat Mining Drainage Board.

C. Hoos,
Governor's Delegate.

AUDITOR'S REPORT.

County Audit Office, Westland,
29th January, 1870.

SIR,

I have the honor to forward herewith the County Treasurer's account of Receipts and Expenditure, and Balance Sheet for the half-year ended 31st December, 1869, which I have examined and certified to in the usual manner. Some delay has been caused, and difficulties experienced in making up the above, owing to the fact that during the months of July and August, a broken period of the year, in which there was no Treasurer, the accounts of the County got into confusion, and, after the appointment of Mr. Thomas Horton as County Treasurer, took a good deal of time and trouble to put into proper order. I have now, however, great pleasure in reporting that since the above gentleman's appointment the Books and Accounts have been kept in a very satisfactory manner.

The unfortunate financial position in which the County was placed at the end of the last half-year, viz., being burdened with very heavy outstanding liabilities, and also a large overdraft at the Bank of New Zealand, has, to a certain extent, crippled its resources for some time to come, though, with proper care and attention to the expenditure there is no reason why the County should not be, at the end of the present half-year, in a thoroughly sound financial position.

The County Government commences this year saddled with a debt amounting to £13,329, composed of the following items, viz :—

Accounts unpaid, 31st December, 1869	...	...	...	£3000
Deficiency Bills	...	...	...	5000
Bank overdraft	...	...	...	5329
				£13,329

Against which the County Treasurer shows on paper Assets amounting to the sum of £14,384, but it must be borne in mind that of this amount only some £2000 can be considered as likely to be available during the ensuing half-year, therefore it is essential that the strictest economy should be studied during the same period.

In my last Report I drew your attention to the fact that the Revenue of the County was gradually decreasing, and on comparing the actual Receipts during the last six months of the year with those of the first half, I find that there is a decrease of nearly £5000, as follows :—

Actual Receipts, 30th June, 1869	...	...	...	£40,306
" " 31st December, 1869	...	...	...	35,540
Deficiency	...	...	...	£4,766

It may fairly be assumed that the Revenue is not likely to increase much during the present half-year, but supposing that it remains at the same ratio (of which there is every probability) you cannot help observing how little money will be available for carrying on any Public Works, &c., after defraying the permanent charges, viz., the expenses of the

Government, amounts due to the Bank monthly on Deficiency Bills, Subsidies to Hospitals, &c., &c., and other items on the proposed estimates, the total of which amount to £38,000, and in which amount the Bank overdraft is not included.

It is possible that the Bank authorities will advance another sum of £5000 this half year on the security of Deficiency Bills, but I very much doubt whether they will do so in the face of the unpaid overdraft; however, should such an arrangement not be possible, if the expenditure is kept down to its lowest possible limits, and the liquidation of the present debts of the County first considered, I have no hesitation in stating that its financial position on the 1st July next will be better than ever it was before.

In checking over the Revenue I regret very much to find that an amount of £300, due by Mr. Richard Reeves for rent of the Kawhaka Toll-Gate (and which I mentioned in my last report as having been referred to arbitration) has not yet been paid. As the whole responsibility of having settled this affair to a certain extent rests on yourself, I trust that you will be able to explain satisfactorily to the Council by what motives you were induced to accept payment of this account in three or six months' Bills. If I remember rightly you stated to me, on a former occasion, that you did so by the advice of some of the members of the Council, and also of one or two of the legal practitioners in Hokitika. But you must admit that it was against the advice, both of myself and the County Treasurer. Having, however, proceeded so far in arranging the matter, it was clearly your duty to have placed these Bills in the hands of the County Treasurer, the financial Officer of the County Government, who would have taken such measures as would have secured the payment thereof as they became due, but instead of doing this you keep them in your own possession, and treat the matter more as though it were a private debt due to yourself rather than to the Government.

Again, at the end of the past half year, on making enquiries of you as to whether this matter had been settled, I find that the Bills have never been deposited in the Bank where they were made payable, and that there is no probability of the matter being settled, yet in the face of all this you again accept Bills at three and six months, on Mr. Reeves plainly telling you that he cannot pay in cash. I cannot help admitting that such a system is altogether unprecedented in the Government service.

I observe also that there are sundry other amounts due to the Government, such as rent of the Grey Coal Mine, Gazette Fees, &c., as shown in the statement appended, and which I respectfully suggest should be collected without further delay.

With regard to the Expenditure during the past half-year, I beg to inform you that, with some few exceptions, to which I shall presently allude, it has been made in accordance with the amounts voted on the Estimates, as you are already aware that from July to the middle of August there was virtually no Treasurer, and on the discovery of the late Treasurer's defalcations the accounts of the County were in such a state of confusion that it was a matter of great difficulty to balance them. It was during this period that some of the following payments were made for certain services, which had not received the authority of the Council, and which will now require their special vote in order to render them legal. They consist of the following items, viz :—

	£	s.	d.
Costs of Arbitration in the matter of the Kawhaka Toll-gate ...	85	11	2
Various amounts expended on Public Works as per statement appended	144	19	8
Interest on Bank Overdraft	85	12	9
Interest on Deficiency Bills	130	11	0
	<hr/>		
	£446	14	7

Since the appointment of Mr. Horton as County Treasurer, "The County of Westland Act Amendment Act, 1869," came into force, and consequently all payments have been made under Clause 5 of that Act, and all accounts audited previous to payment.

There is one thing that I wish to draw your attention to in future expenditure, that seems to me to be contrary to the meaning of the Amendment Act, and that is the system of "Imprest Advances" to some of the Officers of the Government; it appears to me by so doing all control of the Expenditure is taken out of your hands. It is clearly stated in Clause 5 of the Act that no money shall be drawn from the "County of Westland Account" unless a resolution of the said Council shall have been passed authorising the expenditure of such moneys, the purpose for which the same are to be expended, and the amount to be expended, and I therefore consider that the authority of the Council should be obtained in order to enable you to continue such a system, if such is necessary for the benefit of the Public Service. I have great doubts in my own mind as to whether I should be justified in countersigning any more cheques for these advances, unless under such an authority.

I find that during the time that Mr. Winter was Treasurer, and so long ago as the 20th July, 1868, an imprest advance was made to the Chief Surveyor, and entered in the Treasurer's Cash Book as an advance for payment of incidental expenses in the Survey Department. This imprest is still outstanding, and, in fact, but that Mr. Horton accidentally found a telegram in the Treasury from Mr. Fraser, when at Wellington, to Mr. Winter, had been lost sight of altogether.

As the Survey Office is so close to the Treasury, and as all the salaries, travelling, field allowances, and contingent expenses are made direct from the Treasury, the sum of £100 appears to me to be a very large amount for an officer to have in his charge and not account for for more than eighteen months. I have no doubt that Mr. Fraser can explain why he did not do so; but, at any rate, after his return from Wellington, in July last, and when he must have known of the confused state in which the late Treasurer's accounts were, and how difficult it was to account for all the money that was deficient, it was clearly his duty to have made it known at the Treasurer's office that he had such a sum belonging to the County in his charge, and, whether called upon to do so or not, should have sent in his account each half-year.

The next matter to which I shall allude is to an account called the "County of Westland Agricultural Lease Deposit Account," which has been opened at the Bank of New Zealand, at Hokitika, but of which no records or cash-book are kept in the Treasury. On making enquiries, Mr. Horton informs me that this account was opened by your instructions, and consists of lodgements made by the Warden's Clerks in the different districts of money deposited with them by persons applying for Agricultural Leases. If it is necessary to have all these deposits paid into the Bank of New Zealand, at Hokitika, and if the account is not operated on by the persons making the deposits, but by yourself and the County Treasurer, at any rate a cash-book should be kept, and vouchers sent in from the various officers making deposits, whereas, up to the present time, the only record of such an account is the Bank Books. It appears to me that as there are other deposits (made by contractors and others to the Government for works to be performed) that it would be better to call this account the "County of Westland Deposit Account," so that all deposits, no matter of what nature they may be, should be paid into this account, and a proper Deposit Cash-book kept by the County Treasurer.

In conclusion, I beg to remind you that up to the present time Mr. Horton has not yet given security to the County Government for his fidelity as County Treasurer, and would suggest that he be called upon to do so at once.

I have the honor to be, Sir,

Your most obedient Servant,

EDWARD PATTEN,

County Auditor.

AUDITOR'S REPORT—*Continued.*

PAYMENTS UNVOTED HALF-YEAR ENDNG 31ST DECEMBER, 1869.

	£	s.	d.
Harvey, account arbitration	85	11	0
Bank Interest	85	12	9
R. A. Young, salary, Arahura Road	23	10	0
J. Rochfort, expenses on road	6	12	6
“ “ “ “	4	10	0
E. Barnes, laying out road	11	2	2
J. O'Brien and Party, Kapitea Creek	52	5	0
“ “ Gravelling, &c.	36	0	0
Road to Arahura (Wages)	11	0	0
Interest on Deficiency Bills	130	11	1
	<u>£446</u>	<u>14</u>	<u>6</u>

STATEMENT OF RECEIPTS AND EXPENDITURE DURING FINANCIAL
HALF-YEAR ENDED 31ST DECEMBER, 1869.

RECEIPTS.

DR.	£	s.	d.	£	s.	d.
To total amount of Expenditure, as per detailed statement attached				36,471	11	3
To cheques charged to account, 30th June, but presented to Bank and paid in July	5729	11	11			
To amount of Overdraft at Bank on 30th June	3670	2	8			
				<u>9,399</u>	<u>14</u>	<u>7</u>
				45,871	5	10

EXPENDITURE.

CR.	£	s.	d.	£	s.	d.
By Revenue received from all sources, as per statement annexed	35,540	7	3			
By Deficiency Bills, payable monthly	5,000	0	0			
				<u>40,540</u>	<u>7</u>	<u>3</u>
By Overdraft on Bank of New Zealand				5,330	18	7
				<u>45,871</u>	<u>5</u>	<u>10</u>

THOMAS HORTON,
County Treasurer.

County Treasury, 31st December, 1869.

I hereby certify that I have examined the above accounts and find the same correct.

EDWARD PATTEN,
County Auditor.

Audit Office, Westland, 31st January, 1870.

STATEMENT—Continued.

STATEMENT OF REVENUE RECEIVED DURING HALF-YEAR ENDING
1ST JULY TO 30TH SEPTEMBER, AND 1ST OCTOBER TO 31ST
DECEMBER, 1869.

	QUARTER ENDING 30TH SEP.	QUARTER ENDING DEC. 31.	TOTAL RE- CEIPTS.
	£ s. d.	£ s. d.	£ s. d.
Balance, included in Statement of June Receipts not received	928 0 3		928 0 3
Consolidated Fund	3216 12 2	4639 9 5	7856 1 7
Telegraph	1700 0 0		1700 0 0
Balance of Money found in Safe, unaccounted for	169 2 11		169 2 11
Tolls, Rents, and Ferries	538 17 9	560 18 3	1099 16 0
Incidental Receipts	£730 14 7		
„ Mining Surveys	257 13 0		
	988 7 7	859 5 1	1847 12 8
Gold Duty, Hokitika	£3191 7 11		
„ Grey	1551 12 8		
„ Okarito	43 2 6		
	4786 3 1	5644 1 2	10,430 4 3
Land Fund	536 3 0	637 18 3	1174 1 3
Miners' Rights, &c.	2104 17 0	2814 1 8	4918 18 8
Spirit Licenses	2625 2 0	2789 11 8	5414 13 8
Amount paid in at Grey, not in returns	1 16 0		1 16 0
	17,595 1 9	17,945 5 6	35,540 7 3

Audited and found correct.

E. PATTEN,

County Auditor.

Audit Office, Westland, 31st January, 1870.

DETAILED STATEMENT OF EXPENDITURE FROM 1ST JULY TO 31ST
DECEMBER, 1869.

	£ s. d.	£ s. d.	£ s. d.
<i>County Chairman's Department—</i>			
Salaries		475 0 0	
Clerical aid		24 15 0	
			499 15 0
<i>County Treasurer's Department—</i>			
Salaries			287 10 0
<i>County Council Department—</i>			
Expenses of Members		329 0 0	
County Solicitor		150 0 0	
Expenses of Elections		15 3 0	
Extra Clerical aid		50 0 0	
Printing, &c.			544 3 0
<i>Administration of Justice—</i>			
Fitting-up Court		9 0 0	
Clerk, Resident Magistrate's Court, Grey		150 0 0	
			159 0 0
<i>Warden's Courts—</i>			
Five Wardens } Salaries		1875 0 0	
Five Clerks }		155 5 5	
Bailiffs		50 0 0	
House Rent, Warden Keogh		20 13 6	
Incidentals			2100 18 11
<i>Police Department—</i>			
Inspector, Sub-Inspector, and Officers—			
Salaries		4104 4 0	
			3736 3 0
			5531 6 11

STATEMENT—Continued.

	£	s.	d.	£	s.	d.	£	s.	d.
<i>Brought forward</i>				4104	4	0	3591	6	11
<i>Police Department—Continued</i>									
Forage and Saddlery	186	15	8						
Shoeing and Farriery	17	0	0						
Camp Furniture	0	8	0						
Travelling Expenses	139	17	6						
Incidentals	88	2	11						
Conveyance of Prisoners and Officers in charge	77	9	0						
House Rent, Sub-Inspector James	25	0	0						
Dog Collars	18	15	0						
				553	8	1	4657	12	1
<i>Gaol Department—</i>									
Gaoler and Officers—Salaries				1183	2	0			
Tools and Materials	75	4	2						
Bedding and Clothing	49	6	10						
Medicine and Attendance	25	17	2						
Medical Comforts and Incidentals	49	14	5						
Books (for use of Prisoners)	15	0	0						
Arms and Accoutrements	25	0	0						
Rations	380	19	4						
				621	1	11	1804	3	11
<i>Waste Lands Department—</i>									
Clerk				112	10	0			
Expenses of Board				7	10	0			
							120	0	0
<i>Land and Works—</i>									
(A) Survey and Mining Branch.									
Surveyor's Salary				1025	0	0			
Camp Allowance	55	10	0						
Survey Labor	546	4	0						
Travelling Expenses	74	19	0						
Incidental	69	14	9						
				746	7	9	1771	7	9
(B) Engineering Branch.									
Engineer and Officers—Salaries				495	0	0			
Incidentals				32	15	0			
Messenger, Land and Works				93	18	0			
							621	13	0
<i>Harbour Department—</i>									
Harbour Master, Crew, &c., Hokitika	477	0	0						
“ “ “ “ Greymouth	123	0	0						
“ “ “ “ Okarito	25	0	0						
				625	0	0			
Hire of Boatmen, Hokitika	9	12	0						
“ “ Greymouth	41	14	0						
Materials and Incidentals	82	9	4						
				133	15	4	758	15	4
<i>Weights and Measures—</i>									
Inspector's Salary				150	0	0			
Contingent Expenses				5	7	6			
							155	7	6
<i>Hospital Department—</i>									
Subsidy to Surgeon's Salary	200	0	0						
County Surgeon	50	0	0						
				250	0	0			
Lunatic Asylum	438	17	4						
Subsidy, Hokitika	1000	0	0						
“ Greymouth	443	18	1						
“ Waimea									
“ Ross	295	10	0						
				2178	5	5	2428	5	5
<i>Public Buildings—</i>									
Greymouth Gaol	318	13	1						
Additions to Lunatic Asylum									
Court House, Pounamu	100	0	0						
Additions to Custom House, Hokitika	132	4	6						
Okarito Government Buildings	127	0	0						
<i>Carried forward</i>	677	17	7				15,908	11	11

STATEMENT—Continued.

	£	s.	d.	£	s.	d.	£	s.	d.
<i>Brought forward</i>	677	17	7				15908	11	11
<i>Public Buildings—Continued</i>									
Maintenance of Public “	326	18	5						
Alterations to Post Office, Grey Court House, Grey	100	0	0						
	100	0	0				1204	16	0
<i>Public Works—</i>									
<i>Roads finished—</i>									
Stafford and Hohonu Junction	2101	19	1						
Chesterfield to Stafford and Hohonu	793	10	0						
				2895	9	1			
<i>Roads on hand—</i>									
Coal Pits to Arnold	1996	18	11						
Ross to Woolhouses	1397	1	6						
				3394	0	5			
<i>Contingencies—</i>									
Repairs to Roads	1499	18	2						
Maintenance of Dam, &c.	513	11	11						
Greymouth Protective Works	260	0	0						
Contingencies	487	19	1						
Bridge Stillwater									
				2761	9	2			
							9050	18	8
<i>Overland Road—</i>									
Overseer's Salary	175	0	0						
Forage Allowance	100	0	0						
				275	0	0			
Maintenance of Road to Arthur's Pass				1514	19	6			
							1789	19	6
<i>Education—</i>									
Expenses of Board				20	10	0			
Special Grant to Schools for past half-year				500	0	0			
							520	10	0
Grants to Schools									
<i>Miscellaneous—</i>									
Fuel and Light	99	18	11						
Printing, Advertising, &c.	599	5	5						
Government Lithographer	137	10	0						
Postage, Carriage, &c.	27	7	6						
Messenger, Government Offices	75	0	0						
Under ditto, “	26	0	0						
Housekeeper, Government House	52	0	0						
Charitable Aid	154	11	6						
Cattle Inspector	30	0	0						
Travelling Expenses of Officers	290	0	10						
Insurance on Government Buildings	166	4	0						
Furniture, Repairs, &c., all Departments	100	0	0						
Subsidy to Steamers, Southern Ports, &c.	691	1	8						
Telegraphic Communication	194	17	1						
General Contingencies	497	15	11						
Sergeant Wilson's Widow	128	16	0						
“ Brown's “	119	12	0						
Compensation to Captain Heron	40	0	0						
Stony Lead Delegates	32	0	0						
Rees Expenses to Wellington	100	0	0						
Mr. Harrison, services as Arbitrator	105	0	0						
Toll Collectors	100	0	0						
Auditing Expenses	100	0	0						
Outstanding Cheques to 30th June	981	5	0						
Reimbursement to Contractors, Stonylead Water-race Board, and compensation to Inspector Broham	928	18	4						
Outstanding accounts to 30th June	790	11	7						
							6568	15	9
Refunds							35	0	0
Transfers							171	16	11
Unvoted payments							446	14	6
Imprests outstanding							39	6	0
G. Winter's Deficiency (July)							735	2	0
							36,471	11	3

Audited and found correct.

County Audit Office, Westland, 31st Jan., 1870.

E. PATTEN,
County Auditor.

STATEMENT—*Continued.*

STATEMENT OF ASSETS AND LIABILITIES ON 31st DECEMBER, 1869.

LIABILITIES.						£	s.	d.
Deficiency Bills	...	...	...	...	...	5000	0	0
Bank Overdraft	...	...	...	...	...	5329	18	7
Accounts unpaid, as per vouchers in Treasury	...	...	...	...	...	3000	0	0
						£13,329 18 7		
ASSETS.						£	s.	d.
Rent due by Coal Company, Greymouth	...	...	...	...	...	400	0	0
R. Reeves account, Kawhaka Toll-gate	...	...	...	...	...	500	0	0
Amount due for Gazette Fees and Water Race Company for services of Engineer	...	...	...	...	...	400	0	0
Chief Surveyor's Imprest	...	...	...	...	...	100	0	0
Engineers	...	..	...	...	...	39	14	0
December Revenue, due from General Government	...	...	...	...	...	1645	0	0
For Survey of Native Reserves	...	...	...	...	...	1500	0	0
County proportion of Sinking Fund (say)	...	...	...	...	...	10,000	0	0
						£14,384 14 0		

THOMAS HORTON,
County Treasurer.

County Treasury, December 31st, 1869.

EDWARD PATTEN,
County Auditor.

County Audit Office, Westland, 31st January, 1870.

