



THE  
NEW ZEALAND  
GOVERNMENT GAZETTE  
(PROVINCE OF WESTLAND).

Published by Authority.

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JAS. A. BONAR, Superintendent.

VOL. I.]

HOKITIKA, TUESDAY, AUGUST 4, 1874.

[No. 27.]

AUDITOR'S REPORT.

Provincial Audit Office,  
Hokitika, February 27, 1874.

SIR—I have the honor to forward herewith the County Treasurer's accounts for the half year ended the 31st December, 1873, viz.:—State of Revenue, Expenditure, and Balance-sheet; Statement of Assets and Liabilities; also, the Balance-sheet of the Accounts of the County of Westland for the year ended the 31st December, 1873.

The last document I have forwarded, as it embraces the financial transactions of the County during the period of the last twelve months, and beg to suggest that the same should be published in the *Gazette* in that form, as the accounts for the half year ended 30th June, 1873, were not printed.

With reference to the above accounts, I beg to inform you that I am only in a position to certify to them provisionally, as there are some few queries relating to them that cannot be answered here; so that they will consequently have to be referred to Mr. Horton, the late County Treasurer, for explanation.

I append a comparative statement, showing the amount of Revenue received during the years ended the 31st December, 1873, and the 31st December, 1872, respectively, from which it will be observed that the amount received during 1873 exceeded that of 1872 by £6553. The items on which an increase appear are, Gold Export Duty, Land Revenue, and Tolls; on the other hand a decrease is shown on the items of Gold-fields Revenue, Spirit Licenses, Incidental

Receipts, and a few other sources of Revenue. The increase in the Gold Export Duty, and the decrease in the Gold-fields Revenue, is significant, and the only way in which I see that it can be accounted for is that the Gold Export Duty received during 1873 included the duty on gold which was held back by the Banks at the end of the year 1872, when the Act reducing the Gold Duty came into operation, and which properly belonged to that year. The decrease in the Gold-fields Revenue, viz., Miners' Rights, Business Licenses, &c., is a matter which, perhaps, is worthy of more consideration. In former reports I have alluded to this matter, and I now beg to state again, that if the Revenue derived from Miners' Rights was subject to the same control as the other Revenue derived from the Gold-fields as Business Licenses, &c., that the result would be beneficial.

With regard to the Expenditure during the half year, there is nothing that requires any particular comment from me, it having all been made in accordance with the provisions of "The County of Westland Act, Amendment Act, 1869," with the exception, perhaps, of the amount expended from the amount advanced to the late County Chairman by the Bank of New Zealand; but, as that has already been brought under the notice of J. E. FitzGerald, Esq., a Commissioner of the Audit Department, and I believe arranged between yourself and that gentleman, it is, perhaps, unnecessary and beyond my province to allude to the matter further.

There is one thing, however, that I would beg to bring under your notice, and that is

that a system of Treasury regulations with regard to the receipt of public moneys, similar to those in use in the General Government service be introduced. I find it was not formerly the practice to enter the Revenue received at the Treasury daily in a cash-book, or to bank the receipts on the same day on which they were received; and that no system of check existed, such as the receipts being certified to by another officer of the department or service as is the case in the General Government service, where the control of the Revenue received is never entrusted to one person. I would also suggest that a copy of the cash-book of the Treasurer should be made monthly and properly declared to and forwarded to me for audit, instead of allowing three months to elapse before, as has been the case previously. This method would simplify and at the same time expedite the business of auditing, which has hitherto been very much delayed.

With regard to the statement of Assets and Liabilities, I observe that no mention has been made of the amounts advanced by the Bank of New Zealand to the County for the defence of the tramway action, nor for the expenses incurred during the visit of His Excellency the Governor, and as they are clearly liabilities of the past half year, they should be included as such.

I have the honor to be, sir,

Your most obedient servant,

EDWARD PATTEN,

Provincial Auditor.

To His Honor the Superintendent.

COMPARATIVE STATEMENT OF REVENUE RECEIVED DURING THE YEARS ENDED RESPECTIVELY THE 31st DECEMBER, 1873, AND THE 31st DECEMBER, 1872.

Heads of Revenue.	Year ended 31st Dec., 1873.			Year ended 31st Dec., 1872.			Increase.			Decrease.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
<b>GOLD-FIELDS RECEIPTS—</b>												
Gold Duty ... ..	10,239	19	11	9239	7	7	1000	12	4	.....		
Gold-fields Revenue ...	5582	8	6	7126	2	7	.....			1543	14	1
<b>LAND FUND RECEIPTS—</b>												
Land Sales, Pasturage Licenses, &c. ... ..	11,322	10	7	4270	7	2	7052	3	5	.....		
<b>COUNTY REVENUE—</b>												
Auctioneers' Licenses ...	200	0	0	240	0	0	.....			40	0	0
Spirit Licenses ... ..	8370	0	0	8765	6	0	.....			395	6	0
Watermen's Licenses ...	4	4	0	8	0	0	.....			3	16	0
Pilotage ... ..	45	19	6	36	10	2	9	9	4	.....		
Tolls on Roads, &c. ...	3602	9	3	2904	6	2	698	3	1	.....		
Incidental Receipts ...	1016	18	10	1218	18	10	.....			202	0	0
Cattle Fees ... ..	.....			22	19	0	.....			22	19	0
Total ... ..	40,384	10	7	33,831	17	6	8760	8	2	2207	15	1

## STATEMENT OF RECEIPTS, 1st JULY TO 31st DECEMBER, 1873.

	£	s.	d.	£	s.	d.
Gold Duty—						
Hokitika ... ..	3063	6	10			
Greymouth ... ..	1331	3	2			
Okarito .. .. .	226	2	0			
				4620	12	0
Miners' Rights ... ..	2433	15	3			
Spirit Licenses ... ..	4475	0	0			
Incidental Receipts ... ..	627	0	2			
Tolls, Punts, &c. ... ..	1873	17	8			
Land Revenue ... ..	5962	11	7			
Fees, Fines, &c. ... ..	59	10	0			
Capitation Allowance ... ..	427	11	8			
				20,479	18	4
Advance Bank of New Zealand on account of Loan ... ..				31,067	12	6
				51,547	10	10
Deduct amount outstanding ... ..	29	5	6			
Paid to Provincial Account ... ..	8	0	0			
				37	5	6
				51,510	5	4
Add amount to balance, Grey Account ... ..				5	1	0
				51,515	6	4

JOHN LAZAR.

Provincial Treasurer.

Provisionally certified

EDWARD PATTEN,

Provincial Auditor.

Audit Office, Hokitika, February 28, 1874.

BALANCE-SHEET.  
REVENUE ACCOUNT JULY TO DECEMBER, 1873.

DR.		CR.	
1873. Dec. 31.		1873. Dec. 31.	
	£ s. d.		£ s. d.
To Balance on 30th June 1873.	4556 17 5	By Receipts ... ..	51,515 6 4
” Payments during half year ending 31st Dec., 1873	42099 15 10	” Balance in Bank of New Zealand less ... ..	4858 13 1
	£46,656 13 3		£46,656 13 3

EDWARD PATTEN,

Provincial Auditor.

Audit Office Hokitika, December, 31, 1873.

STATEMENT OF EXPENDITURE 1st JULY TO 31st DECEMBER, 1873.

ADMINISTRATIVE—	£	d.	s.	£	s.	d.
County Chairman ... ..	300	0	0			
County Secretary ... ..	175	0	0			
County Treasurer ... ..	225	0	0			
Expenses of Members ... ..	225	0	0			
Expenses of Elections ... ..	28	13	6			
				953	13	6
<b>ADMINISTRATION OF JUSTICE—</b>						
Wardens' Courts, Salaries ... ..					737	10 0
<b>POLICE—</b>						
Salaries ... ..	2623	14	0			
Forage and Saddlery ... ..	40	12	3			
Shoeing and Farriery ... ..	5	5	0			
Travelling Expenses ... ..	125	9	6			
Incidental Expenses ... ..	12	9	9			
Uniforms ... ..	30	7	0			
				2837	17	6
<b>GAOL—</b>						
Salaries ... ..	740	12	0			
Tools and Materials ... ..	37	7	6			
Bedding and Clothing ... ..	40	6	9			
Forage ... ..	135	16	4			
Medical Comforts ... ..	28	10	8			
Rations ... ..	112	0	7			
				1094	13	10
<b>DISTRICT GAOLS—</b>						
Rations ... ..	14	11	4			
Medical Comforts ... ..	17	4	0			
				31	15	4
<b>LANDS AND WORKS—</b>						
Expenses of Waste Lands Board ... ..	40	0	6			
Brought forward ... ..	40	0	6	5655	10	2

STATEMENT OF EXPENDITURE 1st JULY TO 31st DECEMBER, 1873.—*Continued.*

	£	s.	d.	£	s.	d.
Brought forward ... ..	40	0	6	5655	10	2
Clerk to Waste Lands Board ... ..	135	8	4			
Clerical Assistance ... ..	100	0	0			
<b>SURVEY BRANCH—</b>						
Salaries ... ..	258	6	8			
Contract Surveys ... ..	756	12	9			
Travelling Expenses ... ..	129	15	0			
Clerical Assistance ... ..	54	1	6			
Incidental Expenses ... ..	29	1	3	1508	6	0
<b>HARBOR DEPARTMENT—</b>						
Salaries ... ..	336	5	0			
Hire of Boatmen ... ..	48	5	0			
Materials and Repairs ... ..	45	16	4	430	6	4
<b>EDUCATION—</b>						
Grant to Schools ... ..				750	0	0
<b>CHARITABLE—</b>						
<b>LUNATIC ASYLUM—</b>						
Salaries ... ..	643	9	0			
Rations ... ..	208	7	11			
Bedding and Clothing ... ..	75	13	6			
Medical Comforts ... ..	61	11	4			
Utensils, Tools, &c. ... ..	45	12	7			
Incidentals ... ..	19	2	0			
<b>HOSPITALS—</b>						
Hokitika ... ..	1523	8	1			
Greymouth ... ..	413	0	2			
Totara ... ..	228	16	3			
Aid to Destitutes ... ..	97	13	0			
Brought forward ... ..	3316	13	10	8339	2	6

STATEMENT OF EXPENDITURE 1ST JULY TO 31ST DECEMBER, 1873.—*Continued.*

	£	s.	d.	£	s.	d.
Brought forward ... ..	3316	13	10	8339	2	6
Grant to Benevolent Societies ... ..	200	0	0	3516	13	10
<b>PUBLIC BUILDINGS—</b>						
Powder Magazine, Hokitika ... ..	55	10	0			
Powder Magazine, Greymouth ... ..	57	10	0			
Maintenance and Repairs ... ..	279	11	8			
Toll House, Omotumotu ... ..	40	0	0			
Contingencies ... ..	31	14	10	464	6	6
<b>ROADS AND WORKS—</b>						
Maintenance of Christchurch Road ... ..	1492	13	4			
Fencing Cemeteries ... ..	30	0	0			
Bridge, Saltwater ... ..	58	17	6			
Purchase Hau Hau Tramway ... ..	500	0	0			
Contingencies ... ..	195	19	6			
Maintenance and Repairs of Roads ... ..	1491	11	6	3769	1	10
<b>MISCELLANEOUS—</b>						
Salaries ... ..	342	0	0			
Furniture and Repairs ... ..	45	12	2			
Subsidies to Ferries ... ..	68	15	0			
Printing and Advertising ... ..	361	19	10			
Stationery ... ..	187	7	4			
Fuel and Light ... ..	135	12	11			
Postage, Carriage, &c. ... ..	8	6	6			
Travelling Expenses of Officers ... ..	439	4	6			
Police Rewards ... ..	100	0	0			
General Contingencies ... ..	572	1	3			
Toll Collectors ... ..	332	5	0			
Corporation Greymouth Land Fund ... ..	424	3	4			
Brought forward ... ..	3017	7	10	16,089	4	8

STATEMENT OF EXPENDITURE 1st JULY TO 31st DECEMBER, 1873.—*Continued.*

	£	s.	d.	£	s.	d.
Brought forward . . . . .	3017	7	10	16,089	4	8
Corporation Hokitika Land Fund . . . . .	184	8	1			
Compensation to Brown and Price . . . . .	50	0	0			
Award to M'Mullen . . . . .	132	11	0			
Weights and Measures . . . . .	18	0	0			
Interest . . . . .	360	11	1			
				3762	18	0
SPECIAL VOTE.						
Kokotahi Road . . . . .	7164	10	0			
Bank of New Zealand Deficiency Bills . . . . .	8000	0	0			
Interest . . . . .	90	1	2			
Arnold Road . . . . .	5249	13	2			
Christchurch Road . . . . .	1342	11	0			
Interest, Kokotahi Road . . . . .	270	18	10			
Interest, Arnold Road . . . . .	129	19	0			
				22,247	13	2
				42,099	15	10

JOHN LAZAR,

Provincial Treasurer.

Provisionally certified,

EDWARD PATTEN,

Provincial Auditor.

Audit Office, Hokitika, February 28, 1874.

A S S E T S.

	£	s.	d.	£	s.	d.
Estimated amount due from Sinking Fund of Canterbury						
Loans	10,000					
Credit Balance in Bank of New Zealand	4858	13	1			
Amount authorised by Commissioner of Audit	31,714	2	7			
Under " Westland Loan Act, 1873 "	16,996	5	10			
Province of Nelson on account of maintenance of Prisoners and Criminal Prosecutions	750					
				64,319	1	6

L I A B I L I T I E S.

	£	s.	d.	£	s.	d.
Administrative	8758	9	9			
Amount due Colonial Government	11,937	10	6			
Advance from Bank in anticipation of Loan of £50,000	31,067	12	6			
Unvoted Expenditure	1001	17	5			
				52,765	10	2

BALANCE-SHEET OF THE ACCOUNTS OF THE COUNTY OF WESTLAND  
OF ASSETS AND LIABILITIES.

REVENUE AND RECEIPTS.

	£	s.	d.	£	s.	d.
Consolidated Revenue, proportion of ... ..				3034	15	0
Grant from Colonial Government, Christchurch						
Road ... ..				2857	10	0
<b>LICENSES—</b>						
Auctioneers' ... ..	200	0	0			
Publicans' ... ..						
Bottle ... ..						
Wholesale ... ..				8370	0	0
Carts ... ..						
Watermen's ... ..	4	4	0			
				8574	4	0
<b>LOCAL TAXES—</b>						
Tolls on Roads and Bridges ... ..				3602	9	3
<b>INCIDENTAL AND CASUAL RECEIPTS—</b>						
Pilotage Rates ... ..	45	19	6			
Miscellaneous ... ..	1016	18	10			
				1062	18	4
<b>LAND FUND RECEIPTS—</b>						
Land Sales ... ..						
Pasturage Licenses and Rents ... ..						
Miscellaneous ... ..				11,322	10	7
<b>GOLD-FIELDS RECEIPTS—</b>						
Gold Duty ... ..	10,239	19	11			
Gold-fields Revenue ... ..	5582	8	6			
				15,822	8	5
Advance from Bank of New Zealand in anticipation of Loan of £50,000 under "Westland Loan Act, 1873 "						
				31,067	12	6
Balance brought from last year, £8493 2s. 10d.				77,314	8	1

FOR THE YEAR ENDING 31<sup>ST</sup> DECEMBER, 1873, WITH STATEMENT AND PERMANENT DEBTS.

DISBURSEMENTS.

	£	s.	d.	£	s.	d.
<b>ADMINISTRATIVE—</b>						
County Chairman and his Office ... ..	1012	10	0			
County Treasurer ... ..	518	15	0			
County Solicitor ... ..	50	0	0	1581	5	0
<b>LEGISLATIVE—</b>						
Expenses of Members ... ..	425	0	0			
Expenses of Elections ... ..	188	19	9	613	19	9
<b>ADMINISTRATION OF JUSTICE—</b>						
Police ... ..	5921	11	0			
Gaols ... ..	2413	3	1	8334	14	1
<b>EDUCATION—</b>						
... ..				1025	0	0
<b>CHARITABLE—</b>						
Hospitals ... ..	4452	8	5			
Lunatic Asylum ... ..	2169	8	2			
Charitable Aid ... ..	528	19	0	7150	15	7
<b>HARBORS—</b>						
Harbor Department ... ..				986	8	4
<b>MISCELLANEOUS—</b>						
Salaries ... ..	383	13	4			
Weights and Measures ... ..	105	1	6			
Lithographer ... ..	300	0	0			
Cattle Inspector ... ..	15	0	0			
Toll Collectors ... ..	680	10	0			
Printing, Advertising, and Stationery ... ..	1107	12	10			
Travelling Expenses of Officers ... ..	715	7	6			
Fuel and Light ... ..	283	1	3			
Brought forward ... ..	3590	6	5	19,692	2	9

## DISBURSEMENTS.

	£	s	d.	£	s	d
Brought forward ... ..	3590	6	5	19,692	2	9
Subsidies to Ferries ... ..	367	10	0			
Compensation to Officers leaving the Service ...	1220	9	10			
Police Rewards ... ..	100	0	0			
Miscellaneous ... ..	1514	8	2	6792	14	5
<b>TERRITORIAL—</b>						
Waste Lands Board ... ..	492	8	7			
Survey Department ... ..	1394	12	8			
Roads, Bridges, and Public Works ... ..	10,071	17	4			
Borough Council, Greymouth, Land Fund ... ..	424	3	4			
Borough Council, Hokitika, Land Fund ... ..	184	8	1	12,567	10	0
<b>GOLD-FIELDS—</b>						
Wardens ... ..	1845	0	0			
Survey Work ... ..	313	13	1	2158	13	1
<b>LOANS—</b>						
Interest ... ..				586	14	5
Amount outstanding balance of Gold Revenue in Branch Bank not transferred on 31st December, 1873, Clifton ... ..				8	0	0
Amount paid in error to Provincial Account by Receiver, Kanieri, instead of to County Account previous to election of Superintendent, <i>vide</i> Clause 15, "Province of Westland Act, 1873."				29	5	6
<b>PAYMENTS MADE OUT OF ADVANCE FROM BANK NEW ZEALAND—</b>						
Kokotahi Road ... ..	7164	10	0			
Bank of New Zealand Deficiency Bills ... ..	8000	0	0			
Arnold Road ... ..	5249	13	2			
Christchurch Road ... ..	1342	11	0			
Brought forward ... ..	21,756	14	2	41,835	0	2

DISBURSEMENTS.

	£	s.	d.	£	s.	d.
Brought forward ... ..	21,756	14	2	41,835	0	2
Interest, Kokotahi Road ... ..	270	18	10			
Interest, Arnold Road ... ..	129	19	0			
				22,157	12	0
Overdraft from Bank on 31st December repaid ...				8493	2	10
Credit Balance Bank of New Zealand ... ..				4858	13	1
				77,344	8	1
Balance carried to next year £4858 13s. 1d.						

EDWARD PATTEN,

Provincial Auditor.

