

1916.

LEGISLATIVE ASSEMBLY,
NEW SOUTH WALES.

PUBLIC ACCOUNTS

PREPARED BY THE

TREASURER,

FOR THE

FINANCIAL YEAR ENDED 30TH JUNE, 1916.

AND THE FORTY-SIXTH REPORT OF
THE AUDITOR-GENERAL

(UNDER THE AUDIT ACT, 1902).

Ordered by the Legislative Assembly to be printed, 26 September, 1916.

SYDNEY: WILLIAM APPELGATE GULLICK, GOVERNMENT PRINTER.

PUBLIC ACCOUNTS.

(FOR THE YEAR ENDED 30TH JUNE, 1916, WITH 46TH REPORT OF THE AUDITOR-GENERAL.)

The Auditor-General to The Honorable the Speaker of the
Legislative Assembly.

Sir,

Department of Audit, Sydney, 21st September, 1916.

Under the provisions of the "Audit Act, 1902," I do myself the honor to transmit to you for presentation to the Legislative Assembly, copy of the Colonial Treasurer's Statement of the Receipts and Expenditure of the Consolidated Revenue and other Accounts for the Financial Year ended 30th June, 1916, together with my Report thereon.

I have the honor to be,

Sir,

Your obedient servant,

F. A. COGHLAN,

Auditor-General.

The Honorable the Speaker of the
Legislative Assembly.

PUBLIC ACCOUNTS

1915-16.

PREPARED BY THE TREASURER.

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No. 1.

CASH ACCOUNT.

CONSOLIDATED REVENUE FUND.

ACCOUNT CURRENT

OF

REVENUE, RECEIPTS, AND EXPENDITURE

FOR THE

YEAR ENDED 30TH JUNE, 1916.

No.
CASHTHE TREASURER IN ACCOUNT WITH
Account Current of Revenue, Receipts, and

Dr.

Refer- ence Page.	PARTICULARS.	AMOUNT.	TOTAL.
	GOVERNMENTAL.		
		£ s. d.	£ s. d.
6	To REVENUE and RECEIPTS (1st July, 1915, to 30th June, 1916):—		
	Returns (<i>per capita</i>) to the State by the Commonwealth Government	2,297,872 0 0	
6	Taxation	3,117,220 16 7	
7	Land Revenue—	£ s. d.	
8	Alienations	999,749 16 2	
	Annual Revenue	797,499 18 8	
		1,797,249 14 10	
9	Receipts for Services rendered (exclusive of Business Undertakings of the State)	415,992 12 1	
12	General Miscellaneous Receipts	578,070 8 2	
		5,908,533 11 8	
	Total	£ 8,206,405 11 8	
14	To ADVANCES REPAID on account of 1914-15, and previous years— State Children Relief Act, No. 61, 1901, 1914-15		59 1 8
	Total, Governmental	£ 8,206,464 13 4	

1.

ACCOUNT.

THE CONSOLIDATED REVENUE FUND.
Expenditure in the year ended 30th June, 1916.

Cr.

Refer- ence Page.	PARTICULARS.	Payments under Parliamentary authority.	Payments, Treasurer's Advance Vote, to be appropriated.	Payments Unauthorised in Suspense.	TOTAL.
	GOVERNMENTAL.				
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	By EXPENDITURE on account of Departments—				
30	Special Appropriations	427,242 11 5			427,242 11 5
18	Schedules to the Constitution Act	34,839 9 9			34,839 9 9
18	Executive and Legislative	31,926 9 3	968 7 5		32,894 16 8
18,19,32	Premier	87,909 14 9	24,552 13 8	63,515 10 5	175,977 18 10
19,21,32	Colonial Secretary and Minister of Public Health	1,372,099 5 6	19,036 18 8	17,509 11 3	1,408,615 15 5
22, 24	Treasurer and Secretary for Finance and Trade	571,568 15 7	20,229 7 10		591,798 3 5
24, 25	Department of the Attorney-General and of Justice	419,696 7 6	6,890 18 8		426,587 6 2
26	Secretary for Lands	401,593 4 2	924 5 7		402,517 9 9
27-32	Minister for Public Works	431,655 1 7	3,295 2 0	9,746 19 2	444,697 2 9
27	Public Instruction	1,814,188 1 7	5,201 17 10		1,819,389 19 5
27	Local Government and Main Roads	362,903 6 7	105 16 3		363,009 2 10
28	Labour and Industry	50,111 5 11	203 2 4		50,314 8 3
28-32	Secretary for Mines	62,906 17 2	1,589 6 1	10,306 8 1	74,802 11 4
28, 29	Department of Agriculture	233,512 6 1	10,468 11 9		243,980 17 10
	By INTEREST—				
30	On Debentures and Funded Stock	£4,161,332 10 9			
30	On Treasury Bills for Public Works	391,432 4 7			
22	Moneys in temporary pos- session of the Govern- ment	158,785 0 4			
22	Advances by Banks	14,090 0 0	3,339 15 5		
		£4,725,639 15 8			1,057,768 18 4
5	Less chargeable on Busi- ness Undertakings... ..	3,671,210 12 9	1,054,429 2 11		
	Total	£ 7,356,551 19 9	96,806 3 6	101,078 8 11	7,554,436 12 2
	By Payment in Reduction of Public Debt—				
30	Repayment to State Debt Commissioners under Act 59 Vic. No. 6, Bogan Scrub Clearing, &c.	6,504 3 1			6,504 3 1
	Total	£ 7,363,056 2 10	96,806 3 6	101,078 8 11	7,560,940 15 3
30	By PUBLIC WORKS FUND—Two-thirds of the net proceeds of the Sale of Crown Lands (to 25th June, 1916), exclusive of interest—less 20 per cent., under Act No. 9, 1906				354,817 15 4
31	„ STATE CHILDREN RELIEF ACT, No. 61, 1901, 1915-16				1,777 9 10
	Total, Governmental	£ 7,917,536 0 5			

No.
CASH
THE TREASURER IN ACCOUNT WITH
Account Current of Revenue, Receipts, and

Dr.

Refer- ence Page.	PARTICULARS.	AMOUNT.	TOTAL.
	BUSINESS UNDERTAKINGS OF THE STATE.		
	To RECEIPTS from Business Undertakings of the State—		
	Chief Commissioner for Railways and Tramways—		
13	Railways	£ 7,988,270 3 11	
13	Tramways	2,002,232 5 6	9,990,502 9 5
13	Sydney Harbour Trust Commissioners	489,721 12 9	
13	Metropolitan Board of Water Supply and Sewerage	844,664 8 0	
13	Hunter District Water Supply and Sewerage Board	98,088 15 3	
	Total, Business Undertakings		£ 11,422,977 5 5
	To Combined Receipts—		
	Governmental		8,206,464 13 4
	Business Undertakings		11,422,977 5 5
			£ 19,629,441 18 9
	OTHER RECEIPTS—		
	To STATE CHILDREN RELIEF ACT, No. 61, 1901, 1914-15—		
	Adjustment by Appropriation	7,496 9 11	
	„ REPAYMENT TO VOTE, ADVANCE TO TREASURER, 1914-15, by Appro- piation taken in 1915-16	78,241 6 3	
	„ REPAYMENT OF CONTRIBUTION TO General Sinking Fund, Act No. 11, 1914	350,000 0 0	
14	„ MEAT SUPPLY FOR IMPERIAL USES ACT, No. 6, 1915	550,292 18 6	
	„ WHEAT ACQUISITION ACT, No. 27, 1914	73,969 18 11	
	„ ADVANCES REPAID ON ACCOUNT OF VOTE, ADVANCE TO TREASURER, 1914-15	61,973 9 2	
	„ Repayment of amount advanced in 1914-15 in anticipation of PUBLIC WORKS FUND VOTES	12,102 15 2	
	Total Other Receipts		1,134,076 17 11
			£ 20,763,518 16 8
170	„ BALANCE on 30th June, 1916—Carried forward		214,339 18 11
	Grand Total		£ 20,977,858 15 7

* Includes £19,325 17s. 3d. Richmond and Wollongong Systems, and £2,259 16s. 7d., Botany Leases, not vested in the Board.

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

1.

ACCOUNT—continued.

THE CONSOLIDATED REVENUE FUND—continued.

Expenditure in the year ended 30th June, 1916—continued.

Cr.

REFER- ENCE PAGE.	PARTICULARS.	Payments under Parliamentary authority.	Payments, Treasurer's Advance Vote, to be appropriated.	Payments Unauthorised in suspense.	TOTAL.
	BUSINESS UNDERTAKINGS OF THE STATE.				
	By EXPENDITURE on BUSINESS UNDERTAKINGS of the State—				
24 3)	Chief Commissioner for Railways and Tramways—				
	Railway Working Expenses	5,391,250 13 7	.....	210,203 16 1	} 10,107,149 4 1
	Interest on Loan Capital	2,571,295 1 4	.....	.....
	Tramway Working Expenses	1,513,279 0 0	.....	118,417 16 1	
	Interest on Loan Capital	302,702 17 0	.....	.....
22, 30	Sydney Harbour Trust Commissioners—				
	Working Expenses	136,570 0 0	8,401 15 6	.....	} 420,669 9 9
	Interest on Loan Capital	275,697 14 3	.....	.....
26, 30	Metropolitan Board of Water Supply and Sewerage—				
	Working Expenses	278,481 15 4	776 6 8	8,340 5 4	} 773,194 14 4
	Interest on Loan Capital	485,596 7 0	.....	.....
26	Hunter District Water Supply and Sewerage Board—				
	Working Expenses	31,345 3 10	819 4 6	.....	} 68,083 1 6
	Interest on Loan Capital	35,918 13 2	.....	.....
	Total, Business Undertakings	£ 11,022,137 5 6	9,997 6 8	336,961 17 6	11,369,096 9 8
	By Combined Payments—				
	Governmental				7,917,536 0 5
	Business Undertakings				11,369,096 9 8
					£ 19,286,632 10 1
	OTHER PAYMENTS—				
31	By STATE CHILDREN RELIEF ACT, No. 61, 1901, 1914-15 (Recoup Vote)				7,496 9 11
30	„ APPROPRIATION in adjustment of VOTE, ADVANCE TO TREASURER, 1914-15				78,241 6 3
30	„ TRANSFER TO PUBLIC WORKS FUND—Amount in aid				235,000 0 0
30	„ CONTRIBUTION TO GENERAL SINKING FUND, ACT No. 19, 1904				350,000 0 0
31	„ MEAT SUPPLY FOR IMPERIAL USES ACT, No. 6, 1915				550,456 6 5
31	„ WHEAT ACQUISITION ACT, No. 27, 1914				80,000 0 0
31	„ PAYMENTS FROM VOTE, ADVANCE TO TREASURER, 1915-16—To be recovered				26,101 10 3
	Total Other Payments				£ 1,327,295 12 10
					£ 20,613,928 2 11
—	„ BALANCE on 30th June, 1915—Brought forward				363,930 12 8
	Grand Total				£ 20,977,858 15 7

*The Sydney Harbour Trust Revenue Account is liable for a further charge of £13,588 7s. 9d., representing the difference between the interest on the Loan Capital and the Valuation Capital fixed under the Act.

† Includes £3,808 5s. 2d., Richmond and Wollongong Systems, and £1,058 17s. 9d., Botany Leases not vested in the Board.

W. A. HOLMAN, Treasurer.

I HEREBY CERTIFY that the above account represents the actual receipts and expenditure of the Treasurer on account of the Consolidated Revenue Fund during the year ended 30th June, 1916, and is in accordance with the requirements of the Audit Act, 1902, Section 58.

Given under my hand, this 21st day of September, 1916.

F. A. COGHLAN,
Auditor-General.

A.

CONSOLIDATED REVENUE FUND.

Detail Statement

OF GROSS AND NET REVENUE AND RECEIPTS IN THE YEAR
ENDED 30TH JUNE, 1916, ON ACCOUNT OF THE CONSOLIDATED
REVENUE FUND.

HEAD OF REVENUE.	AMOUNT.	TOTAL.
GOVERNMENTAL.	£ s. d.	£ s. d.
RETURNS (<i>per capita</i>) TO THE STATE BY THE COMMONWEALTH GOVERNMENT (<i>see page 2</i>) ... ..	.....	2,297,872 0 0
TAXATION.		
STAMP DUTIES	1,193,689 15 4	
<i>Less</i> Refunds	25,143 16 11	1,168,545 18 5
LAND TAX	3,316 11 10	
<i>Less</i> Refunds	126 17 8	3,189 14 2
INCOME TAX	1,792,916 7 11	
<i>Less</i> Refunds	85,513 7 6	1,707,403 0 5
MOTOR TAX	55,251 1 0	
<i>Less</i> Refunds	382 14 0	54,868 7 0
BETTING TAXES:—		
Racing Clubs and Associations	10,102 0 0	
Bookmakers	21,227 9 6	31,329 9 6
LICENSES:—		
To Wholesale Spirit Dealers	5,140 0 0	
To Auctioneers	7,126 9 8	
To Retail Fermented and Spirituous Liquors, including Wine, Cider, and Perry	92,327 3 6	
Billiard and Bagatelle	8,321 4 0	
Hawkers, Pedlars, and Pawnbrokers	2,678 2 8	
Tobacco, Cigars, and Cigarettes	3,825 13 0	
Metropolitan Traffic Act, No. 8, 1900	3,477 15 0	
Motor Traffic Act, No. 5, 1909	22,659 9 0	
Gaming and Betting Act, 1906	1,153 0 0	
Theatres and Public Halls Act, No. 13, 1908	3,136 0 0	
Explosives Act of 1905	1,422 0 0	
All other Licenses	1,132 16 6	
<i>Less</i> Refunds	152,399 13 4	151,884 7 1
515 6 3		
TOTAL, TAXATION (<i>see page 2</i>)	£	3,117,220 16 7
Carried forward	£	5,415,092 16 7

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.	AMOUNT.	TOTAL.
GOVERNMENTAL—continued.	£ s. d.	£ s. d.
Brought forward	£	5,415,092 16 7
LAND REVENUE.		
ALIENATIONS.		
AUCTIONS AND SPECIAL SALES :—		
Auction Sales	27,329 5 4	
Newcastle Pasturage Reserve Sales	452 16 8	
Improved Purchases, &c.	2,981 10 6	
Miscellaneous Purchases	15,655 0 5	
Conditional Purchases—Deposits and Improvements... .. .	37,082 17 11	
Do Instalments (<i>inclusive of Interest</i>)	794,267 4 7	
Do Balances	128,502 10 2	
	1,006,271 5 7	
Less Refunds	6,521 9 5	
TOTAL, ALIENATIONS (<i>see page 2</i>)	£	999,749 16 2
ANNUAL LAND REVENUE.		
INTEREST (<i>only</i>) ON LAND CONDITIONALLY PURCHASED	18,318 14 0	
Less Refunds	13 15 0	
PASTORAL OCCUPATION :—		18,304 19 0
Conditional Leases	206,530 1 3	
Annual Leases	23,654 10 11	
Occupation Licenses	20,621 9 9	
Homestead Leases	546 13 4	
Homestead Selections	39,655 17 7	
Homestead Farms	796 2 6	
Suburban Holdings	4,191 10 6	
Crown Leases	18,166 19 3	
Settlement Leases	68,203 16 2	
Improvement Leases	37,167 2 9	
Snow, Inferior, and Scrub Leases	8,247 5 6	
Artesian Well Leases	169 4 0	
Conditional Purchase Leases	18,927 10 1	
Leases under the 18th Section of Land Act of 1903	8,198 12 6	
Pastoral Leases (Runs)	734 2 7	
	455,810 18 8	
Less Refunds	9,026 10 3	
Western Lands Division.		446,784 8 5
Western Leases	88,339 3 10	
Other Receipts	1,733 19 6	
	90,073 3 4	
Less Refunds	72 4 6	
MISCELLANEOUS LAND RECEIPTS :—		90,000 18 10
Fees on Transfer of Runs and Leases	2,768 14 7	
Fees on Preparation and Enrolment of Title-deeds	4,057 11 1	
Survey Fees	24,898 10 4	
Rents for Special Objects	57,087 1 10	
Residential Leases	1,829 11 5	
Quit Rents	648 0 4	
Church and School Lands Act, 1897	391 2 0	
All other receipts	27,156 12 1	
	118,837 3 8	
Less Refunds	9,730 14 0	
ANNUAL LAND REVENUE carried forward	£	664,196 15 11
ALIENATIONS carried forward	£	999,749 16 2
Carried forward... .. .	£	5,415,092 16 7

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—*continued.*

HEAD OF REVENUE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
GOVERNMENTAL—<i>continued.</i>		
Brought forward... ..	£	5,415,092 16 7
LAND REVENUE—<i>continued.</i>		
ALIENATIONS brought forward	£	999,749 16 2
ANNUAL LAND REVENUE brought forward	£	664,196 15 11
MINING OCCUPATION—		
Mineral Leases	15,602 10 0	
Leases of Auriferous Lands	1,314 19 0	
Gold and Mineral Dredging Leases	651 2 6	
Miners' Rights	2,399 5 6	
Business Licenses	517 5 0	
Royalty on Minerals	111,193 12 11	
Other receipts (<i>including Survey and Appraisalment Fees</i>)	3,343 16 4	
	135,022 11 3	
Less Refunds	1,719 8 6	133,303 2 9
TOTAL, ANNUAL LAND REVENUE (<i>see page 2</i>)	£	797,499 18 8
TOTAL LAND REVENUE (<i>see page 2</i>)	£	1,797,249 14 10
RECEIPTS FOR SERVICES RENDERED.		
SYDNEY BRANCH OF ROYAL MINT:—		
Mint Receipts	7,440 1 11	
Fees for Escort and Conveyance of Gold	106 17 6	7,546 19 5
PILOTAGE, HARBOUR DUES, AND FEES:—		
Pilotage	31,428 2 7	
Harbour and Light Rates	32,417 0 3	
Harbour Dues	4,346 2 6	
Navigation Department Fees, &c.	3,797 12 1	
	71,988 17 5	
Less Refunds	892 0 3	71,096 17 2
AGRICULTURAL COLLEGES AND FARMS ACCOUNT	5,730 15 11	
Less Refunds	265 12 10	5,465 3 1
FEES:—		
Public Instruction Department... ..	1,296 17 7	
Registration of Brands Act	1,279 11 11	
Registrar-General	81,636 16 4	
District Courts	2,245 18 11	
Courts of Petty Sessions (<i>including Small Debt Court Fees, &c.</i>)	25,508 17 9	
Supreme Court—	£ s. d.	
Master in Equity	3,291 12 6	
Master in Lunacy	1,540 0 2	
Public Trustee	9,252 5 8	
Prothonotary and Registrar in Divorce	8,536 8 3	
Registrar of Probates... ..	5,549 4 5	
Registrar in Bankruptcy	4,322 4 4	
	32,491 15 4	
Fees carried forward	144,459 17 10	
RECEIPTS FOR SERVICES RENDERED carried forward	£	84,108 19 8
Carried forward	£	7,212,342 11 5

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.		AMOUNT.			TOTAL.		
GOVERNMENTAL—continued.		£ s. d.			£ s. d.		
Brought forward ...		£		7,212,342	11	5
RECEIPTS FOR SERVICES RENDERED—continued.							
Brought forward ...		£		84,108	19	8
FEES :—continued.							
Brought forward ...		£	144,459	17 10			
Sheriff ...			1,644	2 6			
Shipping Masters ...			7,352	0 4			
Department of Mines ...			1,321	13 0			
Public Officers and Examination Fees ...			3,784	14 4			
Presenting Private Bills to Parliament			50	0 0			
For Registration, &c., of Dogs ...			16,850	19 3			
Imported Stock Act ...			22	1 6			
Cattle Export Act ...			35	16 0			
Examination Fees under Local Government Shires Act			138	16 6			
Industrial Arbitration Court ...			1,425	18 1			
Gas Act ...			2,275	10 4			
Inspector of Weights and Measures ...			1,034	17 11			
Friendly Societies ...			4	0 0			
Fair Rents Court ...			14	2 0			
Dairy Industry Act, 1915 ...			392	19 8			
Other Fees ...			161	9 0			
Less Refunds ...		£	180,968	18 3			
			526	14 0			
					180,442	4	3
MISCELLANEOUS SERVICES RENDERED :—							
For the support of Patients in the Lunatic Asylums ...			46,038	16 9			
Collections by the Government Printer ...			7,798	14 8			
Store Rent and Carriage of Explosives ...			19,128	16 9			
For Work performed by Prisoners in Gaol ...			772	1 10			
Dock Receipts ...			210	16 6			
Rent of Public Watering Places, Water Rights Receipts, &c.			8,445	3 11			
Commission on Imperial Pensions ...			1,151	6 5			
Electricity supplied to Government Offices, &c. ...			106	16 6			
Public Works Department—Cost of supervision of works, surveys, inspection of timber, hire of tools, &c., &c. ...			2,837	6 6			
Haulage, &c., at Port Kembla ...			22,762	6 11			
For use of Diamond Drills and Water Augers ...			219	3 6			
Commonwealth Government—							
Use of Pilot Steamers for examination services ...			4,951	10 0			
Bureau of Microbiology ...			275	0 0			
Services rendered by the State within the Federal Capital territory for period 1st July, 1914, to 30th June, 1915			4,076	3 5			
Expenses of Magistrates, Police, &c., in connection with Old Age and War Pensions Claims ...			2,018	15 6			
Other Services ...			76	5 0			
For the support of Children in the Industrial Schools, and Inmates of Benevolent Asylums, Hospitals, &c. ...			15,559	17 1			
Testing Cement ...			1,404	4 4			
Fumigation and Inspection Fees ...			7,659	9 6			
Fees for Dipping Stock ...			1,576	16 2			
Immigration and Tourist Bureau—Publication <i>Call to Arms</i> ...			1,020	15 11			
sundry subscribers, &c., who have contracted for space ...							
Cost of collecting Citizen's List by Police in terms sec. 38, Act 27, 1908 ...			71	14 0			
State Abattoirs Slaughtering Fees ...			1,123	9 8			
Other Receipts ...			2,577	7 1			
Less Refunds ...		£	151,862	17 11			
			421	9 9			
					151,441	8	2
TOTAL RECEIPTS FOR SERVICES RENDERED (see page 2)...		£		415,992	12	1
Carried forward ...		£		7,628,335	3	6

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
GOVERNMENTAL—continued.		
Brought forward...	£	7,628,335 3 6
GENERAL MISCELLANEOUS RECEIPTS.		
RENTS—EXCLUSIVE OF LAND:—		
Wharfage, Tonnage Rates, &c. (<i>out ports</i>)	7,979 9 10	
Rent and Way-leave, Port Kembla Jetty	1,447 18 8	
Government Buildings and Premises	22,925 4 9	
	32,352 13 3	
Less Refunds	151 17 6	
		32,200 15 9
FINES AND FORFEITURES:—		
Sheriff	1,931 17 4	
Courts of Petty Sessions	27,907 4 2	
Confiscated and Unclaimed Property	58 6 2	
Industrial Arbitration Court	1,907 19 11	
Other Fines and Forfeitures	1,036 16 6	
	32,842 4 1	
Less Refunds	422 5 5	
		32,419 18 8
FORESTRY:—		
Timber Licenses, Royalty, &c.	66,921 15 3	
Less Refunds	180 4 4	
		66,741 10 11
COUNTRY TOWNS WATER SUPPLY WORKS—Interest	29,766 19 4	
Less Refunds	18 14 7	
		29,748 4 9
COUNTRY TOWNS SEWERAGE WORKS—Interest ... ..	.....	6,666 0 7
WATER CONSERVATION AND IRRIGATION COMMISSION, ACT No. 73, 1912—		
Murrumbidgee Irrigation Scheme	13,568 0 1	
Other Miscellaneous Receipts	1,284 3 9	
	14,852 3 10	
Less Refunds	222 12 9	
		14,629 11 1
WATER AND DRAINAGE ACT, No. 44 of 1912:—		
Water Trust—Interest	915 12 4	
Bore Water Trust—Interest	7,118 12 11	
Drainage Trust—Interest	1,965 17 6	
		10,000 2 9
PUBLIC SERVICE SUPERANNUATION ACT, No. 8 of 1903	11,749 2 7	
Less Refunds	1 7 7	
		11,747 15 0
DARLING HARBOUR RESUMED AREA	59,860 4 4	
Less Refunds	15 8 0	
		59,844 16 4
CENTENARY PARK LAND SALES, Act No. 23 of 1904 ... ..	.....	1,600 0 0
COMMONWEALTH GOVERNMENT—INTEREST ON VALUE OF TRANSFERRED PROPERTIES ... ..	.....	166,203 1 2
UNCLASSIFIED RECEIPTS:—		
Sale of Government Property	11,033 13 6	
Receipts under the Fisheries Act	10,183 6 1	
Pastures Protection Act—(3 per cent.) Contributions towards cost of administering	1,668 16 6	
UNCLASSIFIED RECEIPTS carried forward	£ 22,885 16 1	
GENERAL MISCELLANEOUS RECEIPTS carried forward	£	431,801 17 0
Carried forward	£	7,628,335 3 6

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—*continued.*

HEAD OF REVENUE.				AMOUNT.	TOTAL.
GOVERNMENTAL— <i>continued.</i>				£ s. d.	£ s. d.
Brought forward...	...	£	.....		7,628,335 3 6
GENERAL MISCELLANEOUS RECEIPTS brought forward...	...	£	.....		431,801 17 0
UNCLASSIFIED RECEIPTS— <i>continued.</i>					
Brought forward...	...	£	22,885 16 1		
Costs recovered in various actions	...	...	5,739 4 7		
Hay Irrigation Area—Rent, &c.	...	...	1,693 17 6		
Wentworth Irrigation Area—Rents, &c.	...	...	1,736 14 2		
David Berry Estate—Rent of Land, &c.	...	...	1,527 11 0		
Exchange on Cheques	...	...	1,105 13 2		
Sydney Abattoirs—Surplus Revenue	...	...	1,500 0 0		
Flemington Sale Yards—Surplus Revenue	...	...	2,000 0 0		
Dental Board Fees under Section 6, Act No. 27, 1909	...	...	182 9 0		
King's School Council—Rent, &c., of old Government House	...	...	150 0 0		
Conservatorium of Music—Rent, &c.	...	...	238 1 6		
Woodlands Wheat Area—Sales of Stock, &c.	...	...	1,031 5 6		
Woodlands Wheat Area—Agistment of Sheep	...	...	520 0 0		
Interest on—					
Bank Deposits and other Temporary Investments of Public Moneys	...	£ s. d.	33,775 1 8		
Overdue Instalments, Loan of £2,000,000, floated in London, January, 1916	...	17 6 0			
Overdue Instalments, Loan of £5,000,000, floated in London, June, 1915	...	277 4 6			
Accrued Interest, Loan of £2,000,000, floated in London, January, 1916	...	5,961 12 0			
Accrued Interest on Treasury Bills issued under Act No. 31, 1914, in Sydney	...	48 13 8			
Accrued Interest, Loan of £5,000,000, floated in London, June, 1915	...	14,690 7 11			
Fractions of Interest...	...	106 1 8			
Sale of Wire-netting...	...	3,394 9 11			
Sale of Surplus Lands	...	6 14 9			
Securities, late Wollongong Harbour Trust...	...	198 10 10			
Public Schools' Savings Bank accumulated interest in years 1913 and 1914	...	775 8 2			
Unclaimed Moneys transferred from various Individuals—Public Schools Savings Bank	...	450 0 0			
Advances to Estates, Public Trustee, Sec. 39, Act of 1913	...	29 17 8			
Special Advance to Parkes Municipal Council of £250 for Drainage Works, &c.	...	15 0 0			
Cost of Works in connection with Portland Water Supply to June, 1915	...	12 11 0			
Cost of Urana Water Supply Works	...	46 12 1			
Cost of Clay Cliff Creek Stormwater Drain, Granville	...	4 12 8			
Cost of Hurstville Stormwater Channel	...	26 15 8			
Lismore Municipal Council—Cost of Bridge, Slater's Creek, near Lismore	...	10 7 5			
Cooma Pastoral and Agricultural Association—Purchase of Land for Show Ground purposes	...	7 0 0			
Scone Municipal Council—Cost of Construction of Fig Tree Gully Stormwater Channel	...	19 1 3			
Cootamundra Municipal Council—Mutland Creek Bridge	...	6 0 3			
Central Illawarra Municipal Council—Fig Tree Bridge	...	15 12 6			
Woodburn Shire Council—Tuckombil Creek Bridge	...	10 7 1			
Carried forward	...	£59,905 8 8			
UNCLASSIFIED RECEIPTS carried forward	...	£	40,310 12 6		.....
GENERAL MISCELLANEOUS RECEIPTS carried forward	...	£	.....		431,801 17 0
Carried forward	...	£	.....		7,628,335 3 6

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—*continued.*

HEAD OF REVENUE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
GOVERNMENTAL—<i>continued.</i>		
Brought forward...	£	7,628,335 3 6
GENERAL MISCELLANEOUS RECEIPTS brought forward	£	431,801 17 0
UNCLASSIFIED RECEIPTS— <i>continued.</i>		
Brought forward...	£ 40,310 12 6	
Interest on— <i>continued.</i>	£ s. d.	
Brought forward	£59,905 8 8	
Namoi Shire Council—Boggabri and Har-		
parary Bridges	14 6 1	
Advances (£700) to Coonamble Municipal		
Council for purchase of Coonamble No. 2		
Bore	63 12 4	
Value of Land acquired for Establishing Iron		
and Steel Works, at Newcastle—under		
Newcastle Iron and Steel Works Act		
No. 55, 1912	69 0 0	
Construction of Channel, Newcastle—under		
Newcastle Iron and Steel Works Act No.		
55, 1912	1,391 19 7	
Great Cobar, Limited—Receiver's Certificates	600 0 0	
Wheat Cultivation—Advances Clearing		
Lands	202 11 2	
Advances to Settlers, Wentworth Irrigation		
Area	79 8 3	
Advances to Indigent Settlers	471 13 2	
Investment in Funded Stock on account		
of Bankruptcy Estates Account	400 0 0	
Housing Fund Capital Account, Section 14,		
Housing Act, No. 27, 1912, to 30th June,		
1915	2,973 3 9	
Industrial Undertakings:—	66,171 3 0	
Contributions in terms of Section 4, Act 22, 1912	685 4 10	
Interest on Capital, Section 3, Act 22, 1912	7,415 4 4	
Interest on Daily Debit Balances...	959 13 11	
Fees under 65th Regulation, Pastures Protection Act	154 17 6	
Conscience Money	3 10 11	
Repayments:—		
Value of materials issued by the Government Stores		
Department	2,236 15 8	
Seed Wheat (<i>previous years</i>)	128 1 0	
Annandale Garbage Destructor—Repayment	238 0 0	
Repayment to credit of Votes, <i>previous years</i> (<i>see p. 17</i>)	33,693 14 10	
Transfers under Section 31 of Audit Act, 1902:—		
Seamen's Wages, 1913-14	373 10 5	
Deposits under Mining Act, 1913-14	127 10 0	
Revenue Suspense Account, 1913-14	1,227 9 6	
Unclaimed Moneys, 1913-14	1,944 19 0	
Compensation for Surface Damage, 1909-10	116 17 6	
Evening Continuation School Fees (<i>Part balance not required</i>)	750 0 0	
Technical Education Fees Account (<i>do do</i>)	4,000 0 0	
Railway Construction—Medical Fund (<i>do do</i>)	46 6 7	
Public Works Department—		
Suspense Account ... (<i>do do</i>)	302 1 6	
Unclaimed Salaries and Wages Account (<i>do do</i>)	953 5 3	
Unclaimed Suitors' Money	6 3 11	
Murrumbidgee Irrigation Trust—Unclaimed Salaries and		
Wages	620 10 9	
Other Unclassified Receipts	1,434 0 0	
	£ 163,899 12 11	
Less Refunds	17,631 1 9	
		146,268 11 2
TOTAL, GENERAL MISCELLANEOUS RECEIPTS (<i>see page 2</i>)	£	578,070 8 2
Total Net (Governmental) Revenue and Receipts—Consolidated		
Revenue Fund—carried forward	£	8,206,405 11 8

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.						TOTAL.		
TOTAL NET (Governmental) REVENUE AND RECEIPTS—CONSOLIDATED REVENUE FUND—brought forward						£	s. d.	
						£	8,206,405	11 8
BUSINESS UNDERTAKINGS OF THE STATE.								
			£	s.	d.	£	s.	d.
Chief Commissioner for Railways and Tramways:—								
Railway Tolls			£8,031,418	9	3			
Do Miscellaneous			26,261	11	6			
			£8,057,680	0	9			
Less Refunds			73,654	6	3			
			7,984,025	14	6			
Repayments to Credit of Votes previous years (See page 17)			4,244	9	5	7,988,270	3	11
Tramway Tolls			£1,989,746	12	0			
Do Miscellaneous			11,967	4	4			
			£2,001,713	16	4			
Less Refunds			21	6	11			
			2,001,692	9	5			
Repayments to Credit of Votes previous years (See page 17)			539	16	1	2,002,232	5	6
								*9,990,502 9 5
Sydney Harbour Trust Commissioners:—								
Wharfage and Tonnage Rates, &c. (Sydney)			293,203	9	5			
Rent of Houses, Shops, Wharves, &c.			163,073	0	10			
Miscellaneous and Bond Charges			33,867	1	3			
			£490,143	11	6			
Less Refunds			1,750	9	1			
			488,393	2	5			
Repayments to Credit of Votes previous years (See page 17)			1,328	10	4			*489,721 12 9
Metropolitan Board of Water Supply and Sewerage:—								
Water Rates, &c.			£481,466	6	1			
Less Refunds			292	4	4	481,174	1	9
Sewerage Rates, &c.			£363,668	19	1			
Less Refunds			246	19	3	363,421	19	10
						844,596	1	7
Repayments to Credit of Votes previous years (See page 17)						68	6	5
								*844,664 8 0
Hunter District Water Supply and Sewerage Board:—								
Water Rates, &c.			£79,399	16	1			
Less Refunds			47	14	7	79,352	1	6
Sewerage Rates, &c.			£18,600	11	4			
Less Refunds			18	7	9	18,582	3	7
						£97,934	5	1
Repayments to Credit of Votes previous years (See page 17)						154	10	2
								*98,088 15 3
Net Total—(Business Undertakings of the State)						£	11,422,977	5 5
Total Net Revenue and Receipts—Consolidated Revenue Fund—Carried forward						£	19,629,382	17 1

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—*continued.*

HEAD OF REVENUE.						TOTAL.		
						£	s.	d.
TOTAL NET REVENUE AND RECEIPTS—CONSOLIDATED REVENUE FUND—								
brought forward						£ 19,629,382	17	1
OTHER RECEIPTS.								
ADVANCES REPAID—								
Advance to Treasurer, 1914–1915						† 61,973	9	2
State Children Relief Act No. 61 of 1901, 1914–1915								
Adjustment by Appropriation						£ 7,496	9	11
Repayment						* 59	1	8
						7,555	11	7
						7,555 11 7		
In adjustment of Vote Advance to Treasurer—								
On account of 1914–1915						† 78,241	6	3
Repayment of amount advanced in 1914–1915 in anticipation of Public Works Fund Votes						† 12,102	15	2
Meat Supply for Imperial Uses Act No. 6, 1915						£ † 550,292	18	6
Wheat Acquisition Act No. 27, 1914						£ † 73,969	18	11
Repayment of Contribution to General Sinking Fund, Act No. 11, 1914						£ † 350,000	0	0
TOTAL						£ 1,134,135	19	7
Grand Total						£ 20,763,518	16	8

† See page 4. * See page .

Statement B.

CONSOLIDATED REVENUE FUND.

SCHEDULE of REPAYMENTS to CREDIT of VOTES of 1914-15, and Previous Years:—

HEAD OF APPROPRIATION.	AMOUNT.
GOVERNMENTAL.	
	£ s. d.
PREMIER.	
Premier's—Contingencies	32 5 4
Immigration Tourist Bureau—Contingencies	0 3 0
Immigration and Tourist Bureau—Immigration Department, New South Wales and Victoria (in London)—Salaries	1 9 7
Do do do Contingencies	2 11 0
Do do Towards Promoting Immigration, &c.	715 4 9
Ground Rent of "Tresco," the residence of the Officer-in-Charge of Naval Establishments, Sydney	47 7 11
Welcome to Australian Fleet—Expenses	0 15 6
Broken Hill Distress—Expenses in connection with Relief	55 0 4
Cobar Distress—do do	5 12 4
Purchase of Motor Cars	60 0 0
Panama Pacific Exhibition, San Francisco—Expenses in connection with representation of New South Wales	23 15 0
Samarang (Java) Colonial Exhibition—Expenses in connection with representation of New South Wales	9 10 0
COLONIAL SECRETARY AND MINISTER OF PUBLIC HEALTH.	
Colonial Secretary—Salaries	423 6 9
Aborigines Protection Board—Contingencies	50 11 1
Lunacy—Salaries	3 0 1
Do Contingencies	19 7 11
Police—Salaries	393 18 5
Do Contingencies	298 0 7
Public Health—Salaries	9 10 1
Do Contingencies	43 3 0
Bureau of Statistics, &c.—Salaries	0 1 5
Maintenance of Destitute Persons, &c.	4 19 8
Burial of Destitute Persons	18 2 9
To meet Payments to Railway Commissioners for Transmission of Destitute Persons, &c.	6 0 4
Incidental—Unforeseen and Petty Expenses, &c.	2 3 2
Baby Clinics—Towards the Maintenance and Establishment of	1 12 10
D. G. Stead, Fisheries Department—Expenses of Visit to Europe and America	1 0 0
State Trawlers—Working Expenses	829 3 4
TREASURER AND SECRETARY FOR FINANCE AND TRADE.	
Treasury—Salaries	3 15 0
Do Contingencies	0 16 3
Government Printer—Salaries	726 16 3
Do Contingencies	340 5 1
Explosives—Contingencies	0 5 10
Navigation—do	332 3 9
Do —Salaries	16 10 0
Stores Supply—Contingencies	5,157 13 6
Resumed Properties—Contingencies	101 12 0
Sewerage and Water Rates, &c., Sydney and Country Towns	106 18 8
Insurance—Shipping Charges, &c.	12 0 5
Adjustment of Salaries of Officers under Public Service Act Regulations	6 3 10
S.S. "Ellerslie"—Removal of wreck	95 13 9
Carried forward	£ 9,958 10 6

SCHEDULE OF REPAYMENTS to Credit of Votes 1914-15, and Previous Years—*continued.*

HEAD OF APPROPRIATION.							AMOUNT.		
GOVERNMENTAL— <i>continued.</i>							£	s.	d.
Brought forward							£	9,958	10 6
DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE.									
Attorney-General and Justice—Salaries								5	0 1
Do do Contingencies								48	2 7
Master-in-Lunacy—Contingencies								13	4 1
Registrar-General—Salaries								5	4 4
Sheriff—Contingencies								24	5 0
Coroner's—Contingencies								1	16 0
District Courts—Contingencies								11	0 0
Judges—Contingencies								16	10 0
Prisons—Salaries								118	14 7
Do. Contingencies								66	14 5
Petty Sessions—Salaries								0	11 5
Do do Contingencies								24	4 11
Public Trustee—Contingencies								25	5 3
Legal Expenses								250	2 2
Additions, Repairs, &c, to existing buildings								44	13 1
To meet Expenses of Wheat Acquisition Board								6	7 5
SECRETARY FOR LANDS.									
Lands—Salaries								348	4 10
Do Contingencies								1,679	0 0
Public Parks, Recreation Reserves, and Cemeteries								162	0 0
Labour Settlements—Lands Department								100	0 0
Murrumbidgee Irrigation Scheme—Salaries								187	6 8
Do do Contingencies								716	9 8
MINISTER FOR PUBLIC WORKS									
Public Works—Establishment—Salaries								99	12 8
Do Miscellaneous								586	16 3
Roads								206	9 3
Bridges								2,515	10 10
Harbours and Rivers								220	14 11
Equipment, Travelling Expenses								176	8 4
Public Buildings								108	16 6
Dredge Service								5,028	18 8
Rents, Cleaning, &c,								136	9 9
Punts, Ferries, and Launches								228	6 11
Sewerage Construction								69	6 8
Compensation and Gratuities to Officers, Employees, and others, &c., under Workmen's Compensation Act								12	17 0
Government Dockyard, Newcastle—Salaries								0	3 0
PUBLIC INSTRUCTION.									
Public Instruction								467	0 3
State Children Relief—Contingencies								95	17 9
Observatory—Contingencies								0	2 10
Gosford Home for Boys—Contingencies								0	18 0
Public Library of New South Wales								8	18 10
Postal and Telegraphic Services for the Departments, and Services under the Control of the Minister of Public Instruction, &c, &c.								1	7 3
LABOUR AND INDUSTRY.									
Labour Bureau—Contingencies								172	0 11
Carried forward							£	23,950	3 7

SCHEDULE OF REPAYMENTS to Credit of Votes 1914-15, and Previous Years—*continued.*

HEAD OF APPROPRIATION.								AMOUNT.		
								£	s.	d.
GOVERNMENTAL—<i>continued.</i>										
Brought forward	...	...	...	...	...	...	£	23,950	3	7
SECRETARY FOR MINES.										
Mines Department—Salaries	...	...	...	...	...	...	...	1	12	0
Do Contingencies	...	...	...	...	...	...	...	173	11	9
To Promote Prospecting for Gold and other Minerals, &c.	...	...	...	...	...	...	...	390	19	7
Administration of the Act for the Regulation of Coal Mines and Collieries	...	...	...	...	...	...	...	84	19	1
DEPARTMENT OF AGRICULTURE.										
Agriculture—Salaries	...	...	...	...	...	...	...	477	2	1
Do Contingencies	...	...	...	...	...	...	...	133	8	0
Commercial Agents—Contingencies	...	...	...	...	...	...	...	402	17	5
Stock and Brands—Salaries	...	...	...	...	...	...	...	153	5	3
Do Contingencies	...	...	...	...	...	...	...	295	12	6
Forestry—Contingencies	...	...	...	...	...	...	...	0	5	2
Pastures Protection Inspectors—Travelling Expenses	...	...	...	...	...	...	...	0	8	0
Water Conservation and Irrigation—Salaries	...	...	...	...	...	...	...	16	10	0
Do do Contingencies	...	...	...	...	...	...	...	322	13	0
Wentworth Irrigation Area—Advances to Settlers	...	...	...	...	...	...	...	165	0	0
Garden Palace Grounds—Inner Domain—Contingencies	...	...	...	...	...	...	...	0	18	0
Botanic Gardens—Contingencies	...	...	...	...	...	...	...	0	6	0
To meet Incidental Expenses in connection with Experimental Investigations in Animal Diseases, &c.	...	...	...	...	...	...	...	4	10	0
To organise and subsidise an Agricultural Bureau and Branches ; also Herd Testing Associations	...	...	...	...	...	...	...	0	11	3
Purchase of Live Stock for Importation	...	...	...	...	...	...	...	150	0	0
SPECIAL APPROPRIATIONS.										
Meat Supply for Imperial Uses	...	...	...	...	...	...	...	6,947	1	11
David Berry Hospital	...	...	...	...	...	...	...	1	3	7
Water Conservation and Irrigation Commission (Lands)	...	...	...	...	...	...	...	20	16	8
Total (<i>Governmental—see page 12</i>)	...	...	...	...	...	...	£	33,693	14	10
BUSINESS UNDERTAKINGS OF THE STATE.										
Railway Working Expenses	...	...	...	...	...	...	...	4,244	9	5
Tramway do	...	...	...	...	...	...	...	539	16	1
Sydney Harbour Trust—Contingencies	...	...	...	...	...	...	...	1,328	10	4
Metropolitan Board of Water Supply and Sewerage—Contingencies	...	...	...	...	...	...	...	68	6	5
Hunter District Water Supply and Sewerage Board—Contingencies	...	...	...	...	...	...	...	154	10	2
Total (<i>Business Undertakings—see page 13</i>)	...	...	...	...	...	...	£	6,335	12	5
Grand Total	...	...	...	...	...	...	£	40,029	7	3

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

C.

Detail Statement

OF EXPENDITURE, IN THE YEAR ENDED 30TH JUNE, 1916, OUT OF THE CONSOLIDATED REVENUE FUND, as shown in Account Current, pages 3 and 5.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	No. I.—Schedules.				
	THIRD SCHEDULE	11,250 0 0	.....	.....	11,250 0 0
	FOURTH SCHEDULE:—			1,332 18 4	} 4,494 5 8
	Pensions to Judges .....	.....	.....	3,161 7 4	
	Do Superannuated Officers .....	.....	.....	.....
	Schedule C—Stipends or Allowances—			200 0 0	200 0 0
	Church of England .....	.....	.....	.....	.....
	TOTAL, SCHEDULES	11,250 0 0	.....	4,694 5 8	15,944 5 8
	SUPPLEMENT TO SCHEDULES.				
	THIRD SCHEDULE—Supplement:—	1,500 0 0	.....	.....	1,500 0 0
	Chief Justice	15,200 0 0	.....	.....	15,200 0 0
	Puisne Judges .....	.....	.....	.....	.....
	FOURTH SCHEDULE—Supplement:—			977 9 5	} 2,195 4 1
	Pensions to Judges, 46 Vic. No. 19.....	.....	.....	50 0 0	
1	Pensions to Widows of Pilots .....	.....	.....	369 0 6	
2	Military Pensions .....	.....	.....	798 14 2	
3	Other Pensions and Allowances .....	.....	.....	.....	.....
	TOTAL, SUPPLEMENT TO SCHEDULES.....	16,700 0 0	.....	2,195 4 1	18,895 4 1
	No. II.—Executive and Legislative.				
4	VICE-PRESIDENT OF THE EXECUTIVE COUNCIL AND REPRESENTATIVE OF THE GOVERNMENT IN THE LEGISLATIVE COUNCIL	250 0 0	150 0 0	.....	400 0 0
	LEGISLATIVE COUNCIL	4,370 0 0	189 3 4	.....	4,559 3 4
5	LEGISLATIVE ASSEMBLY	9,841 9 6	300 19 0	.....	10,142 8 6
6	LEGISLATIVE COUNCIL AND ASSEMBLY	4 100 3 4	1,582 16 8	.....	5,683 0 0
7	PARLIAMENTARY LIBRARY	1,516 5 0	677 2 6	.....	2,253 7 6
8	PARLIAMENTARY REPORTING STAFF	6,613 8 4	400 0 0	.....	7,013 8 4
9	PARLIAMENTARY STANDING COMMITTEE ON PUBLIC WORKS	1,231 0 0	644 1 7	.....	1,875 1 7
10	TOTAL, EXECUTIVE AND LEGISLATIVE	27,982 6 2	3,944 3 1	.....	31,926 9 3
	No. III.—Premier.				
11	PREMIER'S OFFICE	4,674 19 1	7,584 4 4	.....	12,259 3 5
13	AGENT-GENERAL FOR NEW SOUTH WALES.....	7,813 0 0	3,629 0 0	.....	11,442 0 0
14	IMMIGRATION AND TOURIST BUREAU.....	7,123 5 4	3,128 11 6	.....	10,256 16 10
15	IMMIGRATION DEPARTMENT, NEW SOUTH WALES AND VICTORIA (LONDON)	2,333 8 7	1,123 19 3	.....	3,457 7 10
	MISCELLANEOUS SERVICES—				
16	Towards promoting Immigration and Advertising the State.....	.....	.....	13,570 17 6	} 21,898 4 7
17	Rental of offices for accommodation of H.M. Trade Commissioner in Australia .....	.....	.....	130 0 0	
18	Motor Cars—Expenses of upkeep, and Salaries, Allowances, &c., of Drivers other than those who are Members of the Police Force .....	.....	.....	4,654 15 4	
19	Grant in aid of the Widow and Family of the late Sir Henry Parkes .....	.....	.....	150 0 0	
20	Representation of Government of New South Wales on the West Coast of the United States of America and Canada—Expenses of .....	.....	.....	3,392 11 9	.....
	Carried forward	21,949 13 0	15,465 15 1	21,898 4 7	59,313 12 8
	Carried forward	55,932 6 2	3,944 3 1	6,889 9 9	66,765 19 0

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—*continued.*

No. of Appropriation	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916— <i>continued.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 55,932 6 2	3,944 3 1	6,889 9 9	66,765 19 0
	No. III.—Premier—<i>continued.</i>				
	Brought forward.....	£ 21,949 13 0	15,465 15 1	21,898 4 7	59,313 12 8
	MISCELLANEOUS SERVICES—<i>continued.</i>				
21	Bonus to Mr. H. Strachan, Caretaker, Government House, Inner Domain, Sydney, for additional duties discharged			8 6 8	92,111 12 6
22	Expenses in connection with representation of New South Wales at the Panama-Pacific Exhibition, San Francisco			3,807 17 2	
23	Towards expenses of providing accessories in connection with official entertainments at State Government House			29 16 0	
25	Expenses of Royal Commission appointed to inquire into the Administration of the Murrumbidgee Irrigation Area			300 0 0	
27	Grant for purchase of an Annuity for the Widow of the late Mr. J. R. Dacey.....			1,559 0 0	
28	Grant for purchase of an Annuity for the Widow of the late Mr. J. L. Treflé			1,818 3 9	92,111 12 6
29	To provide subsidy in connection with funds organised for the relief of distress amongst nations allied with the British Empire in the existing war.....			*39,432 19 7	
30	To provision of funds for Rifle Clubs—Drill Instructors, &c.			1,072 18 6	
	Expeditionary Forces—Transport of Men, Horses, and Material by rail			+37,819 18 3	
	Clothing Distribution Committee's Grant			+1,400 3 4	
	New South Wales Citizens' War Chest Fund			+2,508 9 3	151,425 5 2
	Tanned Sheepskin Waistcoat Committee			+2,000 0 0	
	Regimental Christmas Comforts Fund			+200 0 0	
	Soldiers' Entertainment Fund.....			+154 0 0	
	TOTAL, PREMIER.....	£ 21,949 13 0	15,465 15 1	114,009 17 1	151,425 5 2
	No. IV.—Colonial Secretary and Minister of Public Health.				
31	COLONIAL SECRETARY	15,610 0 4			15,610 0 4
32	AUDITOR-GENERAL'S DEPARTMENT	18,814 9 5	3,024 10 2		21,838 19 7
33	ABORIGINES PROTECTION BOARD.....	1,187 11 7	17,163 10 7		18,351 2 2
34	POLICE	454,422 2 6	104,459 4 9		558,881 7 3
35	BUREAU OF STATISTICS AND REGISTRY OF FRIENDLY SOCIETIES AND TRADE UNIONS	8,265 0 6	2,681 6 5		10,946 6 11
	MISCELLANEOUS SERVICES:—				
36	Rewards for apprehension of Offenders			709 7 0	11,418 9 3
37	Animals' Protection Society—Aid, on condition of an equal amount being raised by private contributions			194 15 3	
38	Incidental, unforeseen, and petty expenses, freight, insurance, extra clerical assistance, fuel, light, postages, travelling expenses, telephones, hire of boats, &c., of Department, including State Fisheries			7,885 2 8	
39	To meet payments to the Chief Commissioner for Railways for Railway Claims for Transmission within and beyond the State of Destitute Persons and others			1,440 5 4	
40	Additional sum for religious attendance on inmates of Asylums and other Government Institutions.....			720 0 0	
41	Royal Naval House—Special Grant in aid of, including rates and taxes			318 19 0	809 12 2
42	Royal Life-saving Society—Grant			150 0 0	
43	To pay Officers of the Department of Colonial Secretary who may be granted extended leave of absence prior to retirement	809 12 2			
	Carried forward	£ 499,108 16 6	127,328 11 11	11,418 9 3	637,855 17 8
	Carried forward.....	£ 77,881 19 2	19,409 18 2	120,899 6 10	218,191 4 2

* Includes payments "Unauthorised in Suspense," shown on page 32, viz., £19,432 19s. 7d.

† Included in payments "Unauthorised in Suspense," shown on page 32.

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....£	77,881 19 2	19,403 18 2	120,899 6 10	218,191 4 2
	No. 10.—Colonial Secretary and Minister of Public Health—continued.				
	Brought forward.....£	499,108 16 6	127,328 11 11	11,418 9 3	637,855 17 8
	MISCELLANEOUS SERVICES—continued.				
44	Amount required to provide for subventions to Friendly Societies (Act No. 6 of 1908)			18,207 10 4	
45	Special Grants for subventions for year 1914 for Court Western Pride (£11 15s.) and Court Star of the Hunter (£55 3s. 6d.)			66 18 6	
46	Friendly Societies—Dispensaries' Grants			500 0 0	
47	Board of Fire Commissioners—Subsidy			41,362 0 0	
48	Allowance to Board of Fire Commissioners for care of Fire Extinguishing Appliances in Government Buildings			503 0 0	68,885 6 6
49	Royal Zoological Society of New South Wales—Grant ..			1,000 0 0	
50	Taronga Zoological Park Trust—Grant			960 0 0	
51	Burial of destitute persons			788 2 9	
52	Maintenance, Transmission of destitute persons within and beyond the State, Charitable Relief, &c.			5,560 14 11	
	MINISTER OF PUBLIC HEALTH—				
53	PUBLIC HEALTH	71,598 1 0	123,667 6 1		195,265 7 1
54	LUNACY	144,598 9 4	127,619 11 3		272,218 0 7*
55	MASTER IN LUNACY	6,978 11 3	456 2 7		7,434 13 10
56	DENTAL BOARD	216 13 4	312 7 8		529 1 0
57	MEDICAL BOARD	150 0 0	18 13 9		168 13 9
58	BOARD OF OFFICIAL VISITORS—HOSPITALS FOR THE INSANE	800 0 0	21 0 0		821 0 0
59	MEAT INDUSTRY AND ABATTOIRS BOARD		4,715 14 4		4,715 14 4
	ENDOWMENT TO HOSPITALS, &c., AND OTHER CHARITABLE SERVICES:—				
	Sydney Hospital—				
60	Aid, on condition that an equal amount be raised by private annual contributions, and also that the Government, through Police Magistrates or other approved Officers, have the right of recommending the admission of Patients			4,750 0 0	
61	Bed Subsidy			11,700 0 0	
62	Grant in aid of annual cost of Regent-street Dispensary...			700 0 0	
63	Special Grant			14,000 0 0	
64	Rent of "Moorecliff" Eye Hospital			370 0 0	
	Royal Prince Alfred Hospital—				
65	Aid, on condition that an equal amount be raised by private annual contributions, and also that the Government, through Police Magistrates or other approved officers, have the right of recommending the admission of Patients			4,750 0 0	
66	Bed Subsidy			11,700 0 0	
67	Special Grant			15,000 0 0	
68	Venereal Clinic—Special Grant for treatment of specific diseases			1,700 0 0	
	Carrington Centennial Hospital, Home for Convalescents—				
69	Aid, on condition that an equal amount be raised by private annual contributions, and also that the Government, through Police Magistrates or other approved Officers, have the right of recommending the admission of Patients			878 13 7	85,536 3 7
70	Bed Subsidy			1,487 10 0	
71	Benevolent Society of New South Wales, Sydney—Aid, on condition of an equal amount being raised by private contributions			6,000 0 0	
72	Towards maintenance Royal Hospital for Women, Renwick Hospital, and Asylum for Women and Children			6,300 0 0	
73	Special Grant in connection with the Society's Centenary—further sum			3,000 0 0	
74	Special Grant towards Relief—Rendered necessary as a result of conditions brought about by the war			3,200 0 0	
	Carried forward	£ 723,450 11 5	384,139 7 7	165,839 19 4	1,273,429 18 4
	Carried forward	£ 77,881 19 2	19,409 18 2	120,899 6 10	218,191 4 2

* Includes payments "Unauthorised in Suspense," shown on page 32, £13,509 11s. 3d.

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	77,881 19 2	19,409 18 2	120,890 6 10	218,191 4 2
	No. 10.—Colonial Secretary and Minister of Public Health—continued.				
	Brought forward	723,450 11 5	384,139 7 7	165,839 19 4	1,273,429 18 4
	HOSPITALS AND OTHER CHARITABLE SERVICES—				
	<i>Subsidies—Hospitals and other Benevolent Institutions—</i>				
75	Aid, on condition that an equal amount be raised by private annual contributions, and also that the Government, through Police Magistrates or other approved Officers, have the right of recommending the admission of Patients			67,811 4 8	87,135 14 3
76	Ambulance and Transport Services in the Metropolitan Area			1,855 17 4	
77	After-care Association in the Metropolitan Area			100 0 0	
78	Broken Hill and District Nursing Association in the Metropolitan Area			162 8 9	
79	Deaf and Dumb and Blind Institution in the Metropolitan Area			450 0 0	
80	District Nursing Association in the Metropolitan Area			100 0 0	
81	Day Nursery Associations in the Metropolitan Area			346 3 6	
82	Infants' Home, Ashfield, in the Metropolitan Area			750 0 0	
83	Royal Alexandria Hospital for Children in the Metropolitan Area			8,000 0 0	
84	Sydney Homœopathic Hospital in the Metropolitan Area			300 0 0	
85	Sydney Industrial Blind Institution in the Metropolitan Area			2,600 0 0	15,803 9 8
86	Government subsidy to Ecclesiastical Hospitals—each hospital's share to be apportioned according to a certain allowance for so many free beds, to be disposed of without regard to religious denomination by the Hospital Management			4,960 0 0	
	<i>Special Grants—</i>				
88	Newcastle and Northumberland Benevolent Society—Special Grant			1,000 0 0	
89	Newcastle Hospital—Special Grant for maintenance purposes			3,000 0 0	
90	Special Grants to Hospitals, &c.			7,953 9 8	
91	Surgical Appliance Aid Society			50 0 0	
92	Newcastle Hospital—Grant on account of seafaring and other claims			300 0 0	
93	United Charities Fund—Special Grant			3,000 0 0	
94	Kindergarten Union of N.S.W.—Special Grant in lieu of Wattle Day Collection			500 0 0	
	<i>Other Services—</i>				
95	Towards support of Women and Children in Institutions at Sydney and Newcastle			968 16 0	12,000 14 6
96	United Dental Hospital of Sydney—Towards upkeep and maintenance			1,000 0 0	
97	Bush Nurses—Towards the maintenance and the establishment of			1,500 0 0	
98	Towards subsidising Medical Practitioners in bush settlements and the establishment of Night Clinics for treatment of specific diseases			676 13 1	
99	Baby Clinics—Towards the maintenance and establishment of			3,489 5 5	
100	Throat and Chest Dispensaries—Towards the maintenance and establishment of			1,250 0 0	
102	Ex-constable J. C. Gibson—Compensation as an act of grace, for injuries received whilst in the performance of his duty in the Bourke district			25 0 0	
	Hospital Saturday Fund			4,000 0 0	
	TOTAL, COLONIAL SECRETARY AND MINISTER OF PUBLIC HEALTH	723,450 11 5	384,139 7 7	281,988 17 9	1,389,578 16 9
	Carried forward	801,332 10 7	403,549 5 9	402,883 4 7	1,607,770 0 11

* Included in payments "Unauthorised in Suspense," shown on page 22.

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—*continued.*

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916— <i>continued.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 801,332 10 7	403,549 5 9	402,888 4 7	1,607,770 0 11
	No. V.—Treasurer and Secretary for Finance and Trade.				
103	TREASURY.....	27,187 17 1	2,858 2 5	.....	30,045 19 6
104	STAMP DUTIES.....	6,337 0 10	1,716 7 11	.....	8,053 8 9
105	LAND AND INCOME TAX	23,744 2 5	2,157 8 2	.....	25,901 10 7
106	GOLD AND ESCORT .....	.....	.....	77 7 8	77 7 8
107	GOVERNMENT PRINTER	75,795 0 7	19,949 0 2	.....	95,744 0 9
108	EXPLOSIVES	7,207 19 1	3,630 0 0	.....	10,837 19 1
109	SHIPPING MASTERS.....	3,093 18 6	138 10 8	.....	3,232 9 2
110	NAVIGATION.....	53,022 5 2	28,613 7 3	.....	81,640 12 5
111	AUSTRALIAN COAST LIGHT-HOUSES .....	.....	.....	355 12 4	355 12 4
112	LIFE-BOATS, &c. ....	.....	.....	1,349 4 2	1,349 4 2
113	RESUMED PROPERTIES	4,207 6 6	6,845 13 2	.....	11,052 19 8
114	SYDNEY HARBOUR TRUST.....	35,133 14 7	98,136 5 5	.....	133,270 0 0
115	STORES SUPPLY DEPARTMENT	8,329 4 10	100,195 12 2	.....	168,515 17 0
	MISCELLANEOUS SERVICES:—				
116	Insurance, Shipping Charges, &c., on English Shipments.....	.....	.....	4,426 16 10	
117	Exchange on Remittances within and beyond the State .....	.....	.....	5,266 17 10	
118	Commission on Payments in England by the Government Financial Agents .....	.....	.....	1,268 14 3	
119	Commission on Payments in Sydney by the Government Banking Institutions .....	.....	.....	847 18 2	
121	Sailors' Home, Sydney—In aid of .....	.....	.....	350 0 0	
122	Sailors' Home, Newcastle—In aid of .....	.....	.....	350 0 0	267,874 11 11
123	Railway Department—For conveyance, without charge, of Members of Parliament, Distinguished Visitors, School Children, and others .....	.....	.....	17,500 0 0	
124	Sewerage and Water Rates, &c., City, Municipal, and Shire Rates, &c., on Government Properties, and Costs in connection with Appeals .....	.....	.....	64,780 4 6	
125	Interest on moneys in the temporary possession of the Government .....	.....	.....	158,785 0 4	
126	Interest on Advances by Banks .....	.....	.....	14,090 0 0	
128	To meet Unforeseen Expenses—				
	Ministerial Visits and Functions.....	.....	.....	1,293 6 4	
	Distinguished Visitors—Railway Fares .....	.....	.....	1,172 5 5	
	Do do Cost of Entertaining .....	.....	.....	38 4 3	
	Luncheon to Consul-General for Italy .....	.....	.....	19 11 6	
	Imperial Troops—Railway Fares.....	.....	.....	35 17 10	
	Carried forward	£ 244,049 9 7	21,215 7 4	272,221 1 5	842,515 18 4
	Carried forward.....	£ 801,332 10 7	403,549 5 9	402,888 4 7	1,607,770 0 11

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—*continued.*

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916— <i>continued.</i>	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 801,332 10 7	403,549 5 9	402,888 4 7	1,607,770 0 11
	No. 9.—Treasurer and Secretary for Finance and Trade—<i>continued.</i>				
	Brought forward	£ 244,049 9 7	324,245 7 4	272,221 1 5	840,515 18 4
	MISCELLANEOUS SERVICES—<i>continued.</i>				
	Unforeseen Expenses— <i>continued.</i>				
	Luncheon to Sir Rider Haggard.....			20 0 6	
	Do. Premier of Queensland.....			5 12 3	
	Do. Colonel Wallach			15 0 3	
	Do. Hon. Andrew Fisher			18 14 9	
	Bush Book Club—Railway freight, &c.....			37 9 7	
	State Bakery Picnic—Celebration of first anniversary			22 11 6	
	Late Sir Henry Parkes—Memorial tablet, wreath, and repairs to grave			19 18 8	
	Munitions Committee—Visit to Small Arms Factory			5 1 0	
	City Route Marches—Expenses of band, &c.			26 7 6	
	Testing Explosives—Experimental expenses.....			0 18 6	
	Tasmanian Sinking Fund Commission—Visit to Illawarra district.....			16 0 0	
	Electoral Conference—Expenses.....			14 2 0	
	Westmead Orphanage Home—Railway fares visiting Liverpool Camp.....			0 12 6	
	Cost of translation of report <i>re</i> German atrocities			10 10 0	
	Royal Colonial Institute—Entrance fee and subscription for year 1915			2 2 0	
	Economy Campaign—Railway fares			8 18 6	
	Expenses extinguishing fire at St. Helena, Manly			8 0 9	
	Public School Teachers' Conference—Entertaining delegates.....			25 5 0	
	Railway fares granted to persons visiting sick and wounded relations, &c.			13 11 2	
	Mayor of Grenfell—Railway fare to Sydney <i>re</i> matters relating to Local Government Administration			2 3 9	
	Expenses of returning effects of Dreadnought Boys killed in action			1 1 4	
	Conference of Managers of Industrial Undertakings—Transcript of notes			3 4 0	625 16 10
	Renovating grave of J. Ruse—sower of first grain in Australian soil			13 0 0	
	Arrangements in connection with opening of No. 1 Fish Shop			3 15 0	
	Visit of His Excellency the Governor, Premier and Party to Government Dockyard, Newcastle.....			3 6 6	
	Copying French Music loaned for purpose to the Conservatorium			1 14 0	
	Labour Delegates visit to State Bakery and Abattoirs.....			18 3 7	
	Victorian Storemen's Union—visit to Daceyville			4 10 0	
	Railway and Tramway Construction Branch Field Staff Association Conference—Railway fares to Delegates..			19 1 9	
	Master Bakers' Conference—Entertaining Interstate and Country Delegates.....			8 0 0	
	Amalgamated Railway and Tramway Association—visit to Industrial Undertakings			10 0 0	
	Labour Conference—Tramway Services and Harbour outing			2 11 4	
	Colliery Employers Federation—Railway Fares			66 15 0	
	State Bakery—Opening Ceremony Installing Electric Light			20 1 4	
	Country Press Association Conferences—Railway fares ..			127 7 10	
	Cost of Railway fares issued in connection with Red Cross Society, Allies' Day Fund, Belgian Fund, and Belgian Red Cross Society			25 10 0	
	Oversea Helpers French Flag Day—Payment by Agent General			1 10 0	
	Ticket for farewell concert in London to Mons. Henri Verbrugghen			1 1 0	
	Reception of Conservatorium Instructors (String Quartette)			10 0 0	
	Wreaths—Funerals of Lord Jersey, Lieutenant Warneford and J. Vial.....			12 4 0	
	Carried forward	£ 244,049 9 7	324,245 7 4	272,846 18 3	841,141 15 2
	Carried forward	£ 801,332 10 7	403,549 5 9	402,888 4 7	1,607,770 0 11

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916— continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 801,332 10 7	403,549 5 9	402,888 4 7	1,607,770 0 11
	No. V.—Treasurer and Secretary for Finance and Trade—continued.				
	Brought forward	£ 244,049 9 7	324,245 7 4	277,846 18 3	841,141 15 2
	MISCELLANEOUS SERVICES—continued.				
129	Refund of Pilotage, Harbour and Light Rates, in certain cases			32 7 5	} 548 14 6
131	Rental of House for Lady Parkes			75 0 0	
132	Bubonic Plague—Expenses			441 7 1	
133	Adjustment of Salaries of Officers, as approved by the Public Service Board and Departmental Boards; to meet Increments granted under the Public Service Act Regulations, including Minimum Wage to male and female employees in the Service	12,000 0 0			12,000 0 0
134	Gratuities to Officers on retirement			15,000 0 0	} 21,682 6 10
135	Gratuities and Provisional Allowances to Members, and Relatives of Members, of Imperial and State Contingents to South Africa, and Naval Contingent to China			656 2 4	
136	Postage Stamps for the use of Members of the Legislative Assembly			1,800 0 0	
137	Cab Fares to Members of the Legislative Assembly on the occasion of late sittings of the House when Trams are not running			26 4 6	
139	Subsidy for Monthly Steamship Service between Sydney, Java ports, and Singapore			1,500 0 0	
140	Subsidy for Monthly Steamship Service between the ports of Sydney and Shanghai			2,700 0 0	} 1,493 13 5
141	To pay Officers of the Treasury Department who may be granted extended leave of absence prior to retirement	847 6 0			
142	Parramatta Municipal Council—Contribution by the Government equal to one-third of the annual cost of maintaining the Sewerage Works, in lieu of payment of Sewerage Rates on Government Institutions within the Municipal Area of Parramatta			1,413 13 5	
143	Compensation to parents of the late H. C. Regslio, who was killed at White Bay Power House whilst on duty			50 0 0	
	TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE	£ 256,896 15 7	324,245 7 4	236,571 13 0	877,713 15 11
	No. VI.—Railways.				
	RAILWAYS AND TRAMWAYS:—				
147	Existing Lines—Railways, Working Expenses	736,736 10 5	1,861,733 5 8		5,597,239 16 1
	Do Tramways, Working Expenses	106,773 16 1	1,523,273 0 0		1,630,46 16 1
	TOTAL, RAILWAYS	£ 843,510 6 6	3,383,806 5 8		7,227,316 12 2 ^e
	No. VII.—Department of The Attorney-General and of Justice.				
148	DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE	34,398 16 10	11,151 10 9		45,550 7 7
149	COURT REPORTERS	3,862 19 10	3,587 12 9		7,450 12 7
150	THE JUDGES	6,396 16 1	4,597 2 1		10,993 18 2
151	PROTHONOTARY AND REGISTRAR IN DIVORCE	4,703 6 8	600 3 6		5,306 10 2
152	MASTER IN EQUITY	3,237 2 10	243 15 5		3,470 18 3
153	REGISTRAR IN BANKRUPTCY	2,540 3 0	173 18 2		2,714 1 2
154	PUBLIC TRUSTEE	6,321 3 3	2,997 3 0		9,318 6 3
155	PROBATE OFFICE	1,440 6 0	832 19 5		2,282 5 5
156	SHERIFF	14,885 2 5	13,543 4 5		28,428 6 10
157	DISTRICT COURTS	3,120 6 7	775 11 8		3,995 18 3
158	CORONERS	1,344 19 0	2,228 11 8		3,573 10 8
159	PETTY SESSIONS	82,207 11 3	20,815 7 10		103,022 19 1
160	PRISONS	61,862 2 1	30,667 6 9		92,529 8 10
161	REGISTRAR-GENERAL	61,489 1 3	9,717 13 7		71,206 14 10
162	PUBLIC SERVICE BOARD	7,170 2 9	2,946 4 9		10,116 7 6
	Carried forward	£ 295,491 19 10	104,868 5 9		399,960 5 7
	Carried forward	£ 1,901,739 12 8	7,111,600 18 9	692,459 17 7	9,712,800 9 0

* Includes payments "Unauthorised in Suspense," shown on page 32, viz.:

Railways	£ s. d.
Tramways	210,203 16 1
	118,417 16 1

£328,621 12 2

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 1,901,739 12 8	7,111,600 18 9	699,459 17 7	9,712,800 9 0
	Ac. VIII.—Department of The Attorney-General and of Justice—continued.				
	Brought forward	£ 295,091 19 10	104,868 5 9	.....	399,960 5 7
	MISCELLANEOUS SERVICES:—				
163	Allowances to Inspectors and Sub-Inspectors under Liquor (Amendment) Act of 1905 .....	.....	.....	781 1 11	1,831 13 7
164	For purchase of samples of liquor by Licensing Inspectors for purpose of analysis .....	.....	.....	86 1 3	
166	Refund of fees paid for licenses issued on certificates granted by Magistrates .....	.....	.....	149 19 3	
167	Purchase of Law Books, &c., for Courts of Petty Sessions and Department of the Attorney-General and of Justice .....	.....	.....	814 11 2	
168	To pay Officers of the Department of the Attorney- General and of Justice who may be granted extended leave of absence prior to retirement	204 3 4	.....	.....	204 3 4
169	To provide for new positions which may be created after Estimates have been passed by Parliament	283 0 2	.....	.....	283 0 2
170	To provide for the payment to dependent relatives of gratuities equal to the monetary value of extended leave due to Officers of the Department of the Attorney-General and of Justice at date of their death .....	.....	.....	900 0 0	17,417 4 10
171	To provide for the payment of monetary value of accumulated recreation leave due to Officers of the Department of the Attorney-General and of Justice who may be killed while on active military or naval service .....	.....	.....	51 11 9	
172	To meet the Legal Expenses (with the exception of verdicts in cases against the Crown, and costs in connection therewith) of all Departments of the State in matters placed in the hands of the Crown Solicitor, or authorised by the Attorney-General or Minister of Justice .....	.....	.....	6,209 1 0	
173	Insurances on Law Libraries and Buildings under the control of the Department of the Attorney-General and of Justice .....	.....	.....	1,328 13 6	
174	Maintenance of electric lights, lifts, bells, telephonettes, &c. ....	.....	.....	107 3 5	17,417 4 10
175	For Law Revision and Consolidation of Statutes, and additional expenses in connection with drafting of Bills generally .....	.....	.....	151 7 0	
176	Special Grant approved to be paid to the Animals Protec- tion Society of New South Wales in lieu of fines receivable in connection with prosecutions instituted by it .....	.....	.....	100 0 0	
177	To meet expenses of Necessary Commodities Control Commission .....	.....	.....	2,693 15 0	
178	To meet expenses of Wheat Acquisition Board .....	.....	.....	3,000 0 0	2,856 13 2
179	Gratuity to Mrs. T. McKee, Cleaner, Supreme Court, on retirement .....	.....	.....	12 10 0	
180	Gratuity to Mrs. E. Lyon on termination of her services as Cleaner at Redfern Court-house .....	.....	.....	16 10 0	
181	Gratuity to Mr. W. H. Hazelton, Second-class Sheriff's Officer, Grenfell, on retirement .....	.....	.....	115 0 0	
182	Gratuity to Mr. H. H. Sutherland, Dispenser, Bathurst Gaol, on retirement .....	.....	.....	75 0 0	2,856 13 2
183	To meet claims of Henry Harding, Robert Hamilton, William S. Stead, and others, arising out of issue of Certificate of Title by the Registrar-General .....	.....	.....	2,856 13 2	
	TOTAL, DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE	£ 295,579 3 4	104,868 5 9	19,248 18 5	419,696 7 6
	Carried forward	£ 2,197,318 16 0	7,216,469 4 6	718,708 16 0	10,132,496 16 6

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—*continued.*

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	SERVICES OF THE YEAR ENDED				
	30th JUNE, 1916—continued.				
	Brought forward	£ 2,197,318 16 0	7,216,469 4 6	718,708 16 0	10,132,496 16 6
	No. VIII.—Secretary for Lands.				
184	DEPARTMENT OF LANDS	176,273 7 4	132,848 3 7		309,121 10 11
185	WESTERN LAND BOARD	3,491 15 2	3,493 9 3		6,985 4 5
186	FORESTRY	13,884 11 10	25,875 16 7		39,760 8 5
	MISCELLANEOUS SERVICES (DEPARTMENT OF LANDS):—				
187	Towards the maintenance, improvement, or compensation for improvements, fencing, clearing, inspection, and other expenses of Public Parks, Recreation Grounds, Reserves, Bathing-places, and Cemeteries, &c.			4,835 2 10	16,715 17 1
188	Maintenance and Improvement of Kuring-gai Chase			1,500 0 0	
189	Do Captain Cook's Landing Place, Kurnell			500 0 0	
190	Do Ashton Park, Bradley's Head			750 0 0	
191	Do Vaucluse Park			500 0 0	
192	Do Nielsen Park			1,000 0 0	28,002 6 7
193	General Improvements, National Park			4,000 0 0	
194	To meet cost of postage and railway freight stamps; transmission of telegraphic messages; and also for private letter-boxes for the Department			3,586 1 1	
195	To meet remission of rents, survey fees, &c., to Conditional Settlement, and other Lessees and Selectors who, through conflicting applications or other causes, &c., cannot be given possession from date of application			44 13 2	
196	For payment of Officers who may be granted extended leave of absence prior to retirement	1,007 16 9			1,007 16 9
197	Representatives of late W. J. Morgan—Gratuity equal to amount of retiring allowance due prior to his decease			131 0 0	326,516 19 2
198	To meet payment to legal representatives of deceased officers of the money value of extended leave accrued to such officers, but not taken up to time of decease			273 13 4	
199	Contribution for Services rendered by the New South Wales Police to the Department			606 9 0	
200	Compensation for improvements effected on Improvement, Scrub, and 18th Section Leases withdrawn for settlement purposes			26,991 4 3	
	TOTAL, SECRETARY FOR LANDS	£ 194,657 11 1	162,217 9 5	44,718 3 8	401,593 4 2
	No. IX.—Minister for Public Works.				
201	DEPARTMENT OF PUBLIC WORKS—Establishment	101,903 10 1			101,903 10 1
202	PUBLIC WORKS AND SERVICES:—			12,816 9 11	326,516 19 2
	Roads				
	Maintenance:—				
203	Bridges			30,347 19 3	
204	Punts, Ferries, and Launches			16,305 11 7	
205	Public Watering Places, Drainage, and similar services			5,408 17 8	
206	Harbours and Rivers			14,618 16 10	
207	Dredge Service			134,320 2 4a	
208	Public Buildings			32,762 9 9	
209	Sewerage and Storm-water Channels			448 18 7	
210	Miscellaneous			16,340 9 5	
211	Compensations and Gratuities to Officers, Employees, and others; for accident pay and payments under the Workmen's Compensation Act; for loss or injury to stock or materials; for refund of Deposits; for settlement of Claims; payment as "Acts of Grace"; fees for special services, and Contingencies generally			3,600 12 4	12,551 11 6
212	Equipment, travelling, transfer, removal, and other allowances and pay for Temporary Services			48,874 3 11	
213	Rents, Cleaning, Caretaking, Insurance, and Shipping Charges, Letter-boxes, Postage, Telegrams, Fares, Freights, Stamps, and Departmental Contingencies generally, including minor services for other Departments			10,702 7 7	
214	Government Dockyard, Newcastle	2,006 15 3	10,944 16 3		286,796 17 5b
215	METROPOLITAN BOARD OF WATER SUPPLY AND SEWERAGE	49,656 12 1	237,140 5 4		31,845 3 10
216	HUNTER DISTRICT WATER SUPPLY AND SEWERAGE BOARD	10,065 7 7	21,279 16 3		
	TOTAL, MINISTER FOR PUBLIC WORKS	£ 163,632 5 0	269,364 17 10	326,546 19 2	759,544 2 0
	Carried forward	£ 2,555,608 12 1	7,648,051 11 9	1,089,973 18 10	11,293,634 2 8

Includes payments "Unauthorised in Suspense," shown on page 32, viz.:—

(a) Public Works and Services—Dredge Service	9,746 19 2
(b) Metropolitan Board of Water Supply and Sewerage—Contingencies	8,340 5

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 2,555,608 12 1	7,648,051 11 9	1,089,973 18 10	11,293,634 2 8
	No. F.—Public Instruction.				
217	PUBLIC INSTRUCTION	1,352,756 18 7	226,409 2 8	1,579,256 1 3
218	STATE CHILDREN RELIEF DEPARTMENT.....	19,380 4 11	131,984 15 1	151,365 0 0
220	INDUSTRIAL SCHOOLS :—				
221	Industrial School for Girls, Parramatta	1,695 2 5	2,921 8 5	} 9,253 15 1
	Gosford Farm Home for Boys	2,022 9 5	2,614 14 10	.....
222	OBSERVATORY	2,585 4 6	602 18 3	3,188 2 9
223	AUSTRALIAN MUSEUM.....	7,716 4 7	1,750 0 0	9,466 4 7
224	NATIONAL ART GALLERY	1,779 5 1	1,920 12 7	3,699 17 8
225	PUBLIC LIBRARY OF NEW SOUTH WALES	7,260 5 5	2,625 15 4	9,886 0 9
226	CONSERVATORIUM OF MUSIC.....	1,479 4 0	1,608 12 6	3,087 16 6
	GRANTS IN AID OF PUBLIC INSTITUTIONS :—				
	Sydney University—				
227	For Additions, Repairs, and Furniture	1,983 9 6	} 37,275 9 0
228	Scientific Apparatus .....	.....	.....	2,500 0 0
229	Evening Lectures .....	.....	.....	2,000 0 0
230	To meet (in part) Loss of Revenue, consequent upon reduction of Students' Fees.....	.....	.....	2,500 0 0
231	Extension of Existing Departments .....	.....	.....	1,500 0 0
232	Chairs of Agriculture and of Veterinary Science .....	.....	.....	6,000 0 0
233	Chair of Botany.....	.....	.....	2,000 0 0
234	Chair of Economics and Commerce .....	.....	.....	2,000 0 0
236	Scientific Research Scholarships .....	.....	.....	500 0 0
237	Astronomy .....	.....	.....	200 0 0
238	Retiring Allowances .....	.....	.....	800 0 0
239	Organic and Applied Chemistry .....	.....	.....	2,500 0 0
240	Chair of Mechanical Engineering .....	.....	.....	500 0 0
241	To provide for Tutorial Classes and University Extension .....	.....	.....	3,000 0 0
242	Linnean Society .....	.....	.....	100 0 0
243	Australian Historical Society .....	.....	.....	50 0 0
244	Royal Society—Amount in proportion of £1 to every £1 raised by private contributions.....	400 0 0	} 1,000 0 0
245	Special Grant in aid of Kindergarten Classes.....	.....	.....	1,000 0 0
246	In aid of Educational Institutions, for maintenance purposes	3,740 16 0	} 500 0 0
247	In aid of the "Women's Branch of the Royal Society for the Prevention of Cruelty to Animals," to assist it in its work in connection with Public Schools .....	.....	.....	500 0 0
248	Royal Art Society of New South Wales—Special Grant	.....	.....	500 0 0
249	Schools of Arts—Building subsidies .....	.....	.....	2,801 3 6
250	Workers' Educational Association—Amount in proportion of £1 for £1 on members' subscriptions and donations in money.....	.....	.....	150 0 0
251	Special Grant to Sydney Symphony Orchestra.....	500 0 0	} 106 3 5
	MISCELLANEOUS SERVICES :—				
252	For Survey of Sites for Schools and Schools of Arts, &c....	.....	.....	106 3 5
253	Postal and Telegraphic Services for the Departments and Services under the control of the Minister of Public Instruction and the Public Schools' Amateur Athletic Association and Teachers' Associations	7,241 11 7	} 7,709 14 0
	Bursary Endowment Board—Fees to Members .....	.....	.....	77 14 0
254	Special Allowance to Mr. Daniel Hanly, late Assistant Teacher, Public School, Killingworth, £21 15s.	21 15 0	} 262 10 0
257	For purchase of picture "Loading the Jinker," £262 10s	.....	.....	262 10 0
258	LOCAL GOVERNMENT AND MAIN ROADS.....	4,285 6 1	17,386 1 11	} 362,903 6 7
	Expenditure on Main Roads .....	.....	.....	178,287 1 7
	Endowment of Shires .....	.....	.....	161,253 5 4
	Do Municipalities	1,691 11 8	
	TOTAL, PUBLIC INSTRUCTION.....	£ 1,400,960 5 0	389,914 1 7	386,217 1 7	2,177,091 8 2
	Carried forward	£ 3,956,568 17 1	8,037,965 13 4	1,476,191 0 5	13,470,725 10 10

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916—continued.				
	Brought forward	£ 3,956,568 17 1	8,037,965 13 4	1,476,191 0 5	12,470,725 10 10
	No. II.—Department of Labour and Industry.				
259	DEPARTMENT OF LABOUR AND INDUSTRY	£ 24,262 9 6	25,848 16 5	.....	50,111 5 11
	No. III.—Secretary for Mines.				
260	DEPARTMENT OF MINES	39,637 12 1	10,373 9 2	.....	50,011 1 3
261	GEOLOGICAL SURVEY LABORATORY .....	.....	.....	180 19 5	180 19 5
262	MINERS' ACCIDENT RELIEF BOARD	1,000 13 5	302 5 3	.....	1,302 18 8
	MISCELLANEOUS SERVICES:—				
263	Administration of the Act for the Regulation of Coal Mines and Collieries .....	.....	.....	575 3 8	21,718 5 11
264	Ambulance Classes .....	.....	.....	42 2 7	
265	To promote Prospecting for Gold and other Minerals, to encourage the opening of New Fields, and to meet the expenses of prospecting operations in connection with the establishment of State Coal Mines. The amounts advanced in aid to be refunded to the Consolidated Revenue Fund, if, in the opinion of the Prospecting Board, Minerals are won in payable quantities, or the Mine otherwise prove profitable to the Prospectors .....	.....	.....	8,093 3 9	
266	For the purpose of acquiring, erecting, working, maintaining, and of assisting in the erection and purchase of Crushing Batteries on Gold and Mineral Fields, and matters incidental thereto. Where assistance is granted the amount in each case to be advanced on the recommendation of the Prospecting Board, and to be repaid to the Consolidated Revenue Fund in accordance with the terms of any agreement made between the applicant for advance and the Secretary for Mines .....	.....	.....	265 6 10	
267	To cover cost of putting down Bores to prove the Coal Seams under Reserves .....	.....	.....	683 17 9	21,718 5 11
268	To meet preliminary expenses (trial surveys, reports, &c.) in connection with the proposed establishment of State Coal Mines .....	.....	.....	37 13 3	
269	Mr. C. L. Garland—Compensation for loss sustained through delay in granting certain Dredging Leases, balance of award and costs .....	.....	.....	1,650 0 0	
270	Mrs. Helen Young, office cleaner—Two months' salary in lieu of leave of absence (£12 10s.) .....	.....	.....	12 10 0	
271	Mrs. Mary E. Wright—Grant equivalent to pay for extended leave of absence for which her late husband was eligible .....	.....	.....	52 0 0	21,718 5 11
.....	Purchase of Detonators and Explosives .....	.....	.....	* 10,306 8 1	
	TOTAL, SECRETARY FOR MINES	£ 40,638 5 6	10,675 14 5	21,899 5 4	73,213 5 3
	No. IIII.—Department of Agriculture.				
272	AGRICULTURE	38,278 2 1	67,500 0 0	.....	105,778 2 1
273	STOCK, BRANDS, AND PASTURES PROTECTION	12,659 5 9	29,626 17 2	.....	42,286 2 11
274	BOTANIC GARDENS	3,426 2 0	9,715 12 9	.....	13,141 14 9
275	NURSERY GARDEN, CAMPBELLTOWN	200 0 0	1,400 8 11	.....	1,600 8 11
276	GARDEN PALACE GROUND AND INNER DOMAIN	509 0 0	3,531 13 5	.....	4,040 13 5
277	GOVERNMENT DOMAIN (OUTER)	635 14 6	3,447 13 9	.....	4,083 8 3
278	CENTENNIAL PARK	275 0 0	6,954 16 5	.....	7,229 16 5
279	STATE GOVERNOR'S RESIDENCES ("Cranbrook" and "Hill View")	318 19 0	1,030 12 8	.....	1,349 11 8
280	COMMERCIAL AGENTS	1,575 0 0	1,437 19 7	.....	3,012 19 7
	Carried forward	£ 57,917 3 4	124,645 14 8	.....	182,562 18 0
	Carried forward	£ 4,021,469 12 1	8,074,490 4 2	1,498,090 5 9	13,594,050 2 0

* Included in payments "Unauthorised in Suspense," shown on page 32.

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
SERVICES OF THE YEAR ENDED					
30th JUNE, 1916—continued.					
	Brought forward.....	£ 4,021,463 12 1	8,074,490 4 2	1,498,090 5 9	13,594,050 2 0
No. XXXX.—Department of Agriculture—continued.					
	Brought forward.....	£ 57,917 3 4	124,645 14 8	.....	182,562 18 0
MISCELLANEOUS SERVICES:—					
<i>Agriculture—</i>					
281	To meet the cost of subsidising Agricultural, Horticultural, and Pastoral Societies whose shows are held prior to 1st January, 1915, receiving annual subscriptions (from, not less than 50 members) amounting to not less than £10, the subsidy not to exceed 10s. on every £1 awarded in prizes for Agriculture or other approved objects .....	.....	.....	1,790 15 9	} 2,415 12 4
282	To organise and subsidise an Agricultural Bureau and Branches; also Herd Testing Associations .....	.....	.....	624 16 7	
283	Salary of Officer of Public Works Department temporarily employed	188 8 0	.....	.....	188 8 0
284	Allowance to Mr. C. Potts while acting as principal of the Hawkesbury Agricultural College (from 28th June, 1914, to 26th February, 1915), during the absence of Mr. H. W. Potts in America and Europe .....	.....	.....	130 0 0	} 2,571 5 8
285	Allowance to Officer for extra services as Secretary to the Honourable the Minister for Agriculture .....	.....	.....	35 0 0	
287	To reimburse certain Pastures Protection Boards part salaries of Inspectors for State Services .....	.....	.....	1,348 15 7	} 2,571 5 8
288	To meet travelling expenses of Pastures Protection Inspectors when employed on special work for the Department of Agriculture .....	.....	.....	115 1 2	
289	To meet salaries of Acting Inspectors when relieving Inspectors of Stock, under the Pastures Protection Act, on extended leave of absence .....	.....	.....	133 6 8	} 2,571 5 8
290	To meet incidental Expenses in connection with Experimental Investigations in Animal Diseases, &c. ....	.....	.....	463 17 5	
291	Control, Marking, Fencing, and improving Water, Travelling Stock and Camping Reserves, removal of obstructions, and suppression of trespass .....	.....	.....	13 12 6	} 2,571 5 8
292	To meet cost of experiments with Prickly-pear .....	.....	.....	118 6 7	
293	Honorarium to the Rev. W. W. Watts as Custodian of the Mosses in Herbarium, Botanic Gardens .....	.....	.....	50 0 0	} 2,571 5 8
294	Honorarium to Mr. A. H. S. Lucas for services in Herbarium, Botanic Gardens .....	.....	.....	25 0 0	
295	To provide a Scholarship in memory of the late Mr. W. Farrer .....	.....	.....	100 0 0	} 2,571 5 8
296	To provide for "Farrer" Scholarship, Hawkesbury Agricultural College .....	.....	.....	10 8 11	
297	To provide Grants for the Extermination of Flying-foxes .....	.....	.....	3 11 3	} 2,571 5 8
298	To meet claims of Pastures Protection Inspectors transferred from one district to another .....	.....	.....	24 5 7	
299	To pay officers of the Department of Agriculture on extended leave prior to retirement	84 3 10	.....	.....	84 3 10
301	To meet expenses in connection with the purchase of Stud Sheep for Stocking the Experiment Farm at Trangie .....	.....	.....	5,000 0 0	} 5,005 1 2
302	To meet Expenses in connection with Egg-laying Competitions at Hawkesbury Agricultural College and Grafton Experiment Farm .....	.....	.....	5 1 2	
304	WATER CONSERVATION AND IRRIGATION COMMISSION—	.....	.....	.....	.....
305	Establishment	13,380 1 4	24,964 15 9	.....	38,344 17 1
MISCELLANEOUS SERVICES—					
307	Wentworth Irrigation Area—Advances to Settlers .....	.....	.....	1,000 0 0	} 2,340 0 0
308	River Records—Cost of providing information to the Public .....	.....	.....	70 0 0	
309	Payment to the Widow of the late L. A. B. Wade of an amount the equivalent of 12 months' salary .....	.....	.....	1,250 0 0	} 2,340 0 0
	Bonus to Mr. R. A. O'Keefe, Private Secretary to the Minister for Lands, for special work performed for Irrigation Commission .....	.....	.....	20 0 0	
	TOTAL, DEPARTMENT OF AGRICULTURE	£ 71,569 16 6	149,610 10 5	12,331 19 2	233,512 6 1
	Carried forward.....	£ 4,093,039 8 7	8,224,100 14 7	1,510,422 4 11	13,827,562 8 1

DETAIL STATEMENT OF EXPENDITURE, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	SERVICES OF THE YEAR ENDED 30th JUNE, 1916—continued.				
	Brought forward.....	£4,093,039 8 7	8,224,100 14 7	1,510,422 4 11	13,827,562 8 1
	Special Appropriations.				
	INTEREST ON—				
	Debentures and Funded Stock (Various Acts) .....	.....	.....	4,161,332 10 9	4,552,764 15 4
	Treasury Bills (Various Acts) .....	.....	.....	391,432 4 7	
	REDUCTION OF PUBLIC DEBT:—				
	Repayment to State Debt Commissioners under Act 59 Vic. No. 6, Bogan Scrub Clearing, &c. ....	.....	.....	6,504 3 1	6,504 3 1
	CORPORATIONS:—				
	Sydney Harbour Trust Commissioners, Act No. 34 of 1908	3,300 0 0	.....	.....	11,624 10 11
	Railway Commissioners (Appointment), Act No. 30 of 1912	*5,834 13 7	.....	.....
	Metropolitan Board of Water Supply and Sewerage, Acts 43 Vic. No. 32, and 51 Vic. No. 28 .....	.....	.....	25 3 3	
	Sydney Corporation Act, Moiety of Salaries of Inspector of Nuisances and Sanitary Inspectors, Act No. 35 of 1902	1,731 12 11	.....	.....
	President, Board of Fire Commissioners of New South Wales, Act No. 9 of 1909	300 0 0	.....	.....
	The Water Conservation and Irrigation Commission, Act No. 22 of 1916	493 1 2	.....	.....
	PENSIONS:—				
	Superannuation Act Repeal, Act No. 36 Vic. No. 29 .....	.....	.....	14 4 5	202,131 6 8
	Public Service (Superannuation), Act No. 8 of 1903—				
	Pensions	£151,428 18 8	.....	158,617 2 3	
	Gratuities	166 0 0	.....	.....
	Refunds	7,022 3 7	.....	43,500 0 0	
	Police Regulation (Superannuation), Act No. 28 of 1906 ..	.....	.....	.....
	EXECUTIVE AND LEGISLATIVE:—				
	Ministers of the Crown Salaries, Act No. 2 of 1908.....	11,040 0 0	.....	.....	113,974 16 10
	Aide-de-Camp to the Governor, Act No. 40 of 1901.....	350 0 0	.....	1 0 0	
	Expenses Parliamentary Witnesses, Act No. 43 of 1901...	.....	.....	.....
	Remuneration to Parliamentary Public Works Committee, Act No. 45 of 1912 and Act No. 6 of 1916 .....	.....	.....	5,581 10 0	
	Allowance, Parliamentary Representatives, Acts Nos. 32 of 1902, and 19 and 41 of 1912 .....	.....	.....	40,353 7 0	
	Parliamentary Electorates and Elections Act, No. 41 of 1912	.....	.....	56,648 19 10	
	COLONIAL SECRETARY AND MINISTER OF PUBLIC HEALTH:—				
	Endowment, Municipalities, Act No. 56 of 1906 .....	.....	.....	2,789 16 5	4,621 7 6
	David Berry Hospital, Act No. 53 of 1906 .....	.....	.....	1,831 11 1	
	TREASURER AND SECRETARY FOR FINANCE AND TRADE:—				
	Sydney Branch, Royal Mint, Act No. 41 of 1902.....	.....	.....	14,405 17 1	36,110 17 4
	Inscribed Stock, Management and Expenses, Act No. 79 of 1902 .....	.....	.....	21,705 0 3	
	ATTORNEY-GENERAL AND JUSTICE:—				
	Public Service Board, Act No. 31 of 1902	3,000 0 0	.....	.....	18,000 0 0
	District Courts Judges, Salaries, Act No. 23 of 1912	15,000 0 0	.....	.....
	LANDS:—				
	Land Appeal Court, President and Members, Act 55 Vic. No. 26	4,000 0 0	.....	.....	8,231 3 11
	Western Land Board, New South Wales, Act No. 70 of 1901	3,500 0 0	.....	.....
	Pastures Protection Act, No. 35 of 1912 .....	.....	.....	731 3 11	
	PUBLIC INSTRUCTION:—				
	Endowment, Sydney University, Acts Nos. 22 of 1900, 92 of 1902, and 52 of 1912 .....	.....	.....	20,000 0 0	29,211 4 5
	Endowment, Australian Museum, Act No. 61 of 1902.....	.....	.....	1,000 0 0	
	Endowment, Sydney Grammar School, Private Act, 2nd December, 1854 .....	.....	.....	1,500 0 0	
	Endowment, Affiliated Colleges, Act No. 22 of 1900 .....	.....	.....	1,594 8 11	
	Endowment (Building Fund) St. Paul's College, Act No. 22 of 1900 .....	.....	.....	616 15 6	
	Endowment, Women's College, Act No. 71 of 1902.....	.....	.....	500 0 0	
	Endowment, Public Library, Act No. 54 of 1899.....	.....	.....	2,000 0 0	
	Endowment, National Art Gallery, Act No. 54 of 1899 ..	.....	.....	2,000 0 0	
	MINES:—				
	Endowment, Miners' Accident Relief, Act No. 42 of 1900 and No. 71 of 1901 .....	.....	.....	11,613 8 5	11,613 8 5
	AGRICULTURE—				
	Commissioner for Water Conservation and Irrigation, Act No. 73 of 1912	823 12 3	.....	.....	823 12 3
	TOTAL, SPECIAL APPROPRIATIONS	£ 49,372 19 11	.....	4,946,298 6 9	4,995,671 6 8
	TOTAL PAYMENTS CHARGEABLE TO REVENUE, 1915-1916 ..	£ 4,142,412 8 6	8,224,100 14 7	6,456,720 11 8	18,823,233 14
	In Adjustment of Vote, Advance to Treasurer, 1914-15.....	.....	.....	.....	78,241 6 3
	Public Works Fund—Two-thirds of the Net Proceeds of the Sale of Crown Lands (to 25th June, 1916) —exclusive of Interest—less 20 per cent., under Act No. 9 of 1906 .....	.....	.....	.....	354,817 15 4
	Contribution to General Sinking Fund, Act No. 19, 1904 .....	.....	.....	.....	350,000 0 0
	Public Works Fund—Amount in aid .....	.....	.....	.....	235,000 0 0

* Railways, £4,184 13s. 7d.; Tramways, £1,650.

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

ABSTRACT of OTHER PAYMENTS or ADVANCES from the CONSOLIDATED REVENUE FUND during the Financial Year ended 30th June, 1916, recoverable, included in Account Current, pages 3 and 4.

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. F. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

Statement E.

DETAIL STATEMENT of PAYMENTS "Unauthorised in Suspense" during the Financial Year ended 30th June, 1916, included in Account Current, pages 3 and 5.

HEAD OF EXPENDITURE.	Amount.	Total.
	£ s. d.	£ s. d.
CONSOLIDATED REVENUE FUND.		
PREMIER'S DEPARTMENT—		
Miscellaneous Services—		
To provide Subsidy in connection with Funds organised for the relief of distress amongst nations allied with the British Empire in the existing war	19,432 19 7	
Expeditionary Forces—Transport of men, horses, and material by rail	37,819 18 3	
Clothing Distribution Committee's Grant	1,400 3 4	
New South Wales Citizens' War Chest Fund	2,508 9 3	
Tanned Sheepskin Waistcoat Committee	2,000 0 0	
Regimental Christmas Comforts Fund	200 0 0	
Soldiers' Entertainment Fund	154 0 0	
		63,515 10 5(a)
COLONIAL SECRETARY AND MINISTER OF PUBLIC HEALTH—		
Lunacy Contingencies	13,509 11 3(b)	
Hospitals and other Charitable Services—		
Other Services—		
Hospital Saturday Fund	4,000 0 0(c)	
		17,509 11 3
RAILWAYS AND TRAMWAYS—		
Railway Working Expenses—	£ s. d.	
Salaries	66,523 5 3	
Contingencies	143,680 10 10	
	210,203 16 1	
Tramway Working Expenses—		
Salaries	8,865 9 3	
Contingencies	109,552 6 10	
	118,417 16 1	
		328,621 12 2(d)
MINISTER FOR PUBLIC WORKS—		
Public Works and Services—Dredge Service	9,746 19 2(e)	
Metropolitan Board of Water Supply and Sewerage—Contin- gencies	8,340 5 4(f)	
		18,087 4 6
SECRETARY FOR MINES—		
Purchase of Detonators and Explosives		10,306 8 1(g)
TOTAL		438,040 6 5

(a) Included in amount of £92,111 12 6 shown on page 19.
 (b) " " £272,218 0 7 " " 20.
 (c) " " £12,909 14 6 " " 21.
 (d) " " £7,227,316 12 2 " " 24.
 (e) " " £134,320 2 4 " " 26.
 (f) " " £286,796 17 5 " " 26.
 (g) " " £21,718 5 11 " " 28.

A. P. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

Statement F.

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS made during the Year ended 30th June, 1916, from the Vote "Advance to Treasurer, 1915-16," Consolidated Revenue Fund, on Account of Services of the Year 1915-16.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
No. II.—EXECUTIVE AND LEGISLATIVE.		
VICE-PRESIDENT OF THE EXECUTIVE COUNCIL AND REPRESENTATIVE OF THE GOVERNMENT IN THE LEGISLATIVE COUNCIL.	£ s. d.	£ s. d.
<i>Salaries—</i>		
Secretary to the Representative of the Government in the Legislative Council from 27th April to 31st May, 1915, at rate of £250 per annum (re-vote) ... ..	.....	24 11 5
<i>Contingencies—</i>		
Allowance to the Representative of the Government in the Legislative Council from 27th April to 31st May, 1915, at rate of £150 per annum (re-vote) ... ..	.....	14 3 4
LEGISLATIVE ASSEMBLY.		
<i>Salaries—</i>		
Clerk Assistant—Difference between £650 and £750, from 1st May, to 30th June, 1916	16 13 4	
Clerk (temporary), at rate of £150 per annum, from 15th March to 30th June, 1916	44 0 0	60 13 4
<i>Contingencies—</i>		
Mr. R. A. Arnold, Clerk of Legislative Assembly—Abatement on pension ... ..	.....	253 8 2
LEGISLATIVE COUNCIL AND ASSEMBLY.		
<i>Contingencies—</i>		
Incidental expenses ... ..	.....	344 15 5
PARLIAMENTARY REPORTING STAFF.		
<i>Contingencies—</i>		
Sessional shorthand-writing (casual assistance), &c. ... ..	.....	107 13 8
PARLIAMENTARY STANDING COMMITTEE ON PUBLIC WORKS.		
<i>Salaries—</i>		
Salary of W. J. Piggott, deceased, for period 1st to 6th March, 1915	4 16 9	
Shorthand-writer and Typist, at £150 per annum—shortage on Salaries Vote, 1915-16	0 6 0	5 2 9
<i>Contingencies—</i>		
Incidental expenses, including expenses of witnesses, &c. ...	57 19 4	
Bonuses to members of the Staff of Parliamentary Standing Committee on Public Works	100 0 0	157 19 4
TOTAL, EXECUTIVE AND LEGISLATIVE	£	968 7 5
Carried forward	£	968 7 5

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of Services of the Year 1915-16—continued.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... .. £	.....	968 7 5
No. III.—PREMIER.		
PREMIER.		
<i>Salaries—</i>		
Chief Clerk, difference between £425 and £500—from 1st July, 1914, to 31st January, 1915	43 15 0	
Clerk, £250 per annum, 4th to 30th June, 1915	18 15 0	
Shorthand-writer and Typist, @ £130 per annum, from 1st September, 1915, to 29th May, 1916	96 19 7	
Clerk, @ £250 per annum, from 12th to 30th June, 1916	13 3 10	
Chief Messenger, £200 per annum, 1st July, 1915, to 30th June, 1916	200 0 0	
		372 13 5
AGENT-GENERAL.		
<i>Salaries—</i>		
Extra assistance, &c.	181 19 1	
Sir T. A. Coghlan (late Agent-General), monetary value of leave of absence on retirement, equal to twelve months' salary	1,850 0 0	
		2,031 19 1
<i>Contingencies—</i>		
Contingencies generally	803 6 6	
Passage money, London to Sydney, of Miss M. Shellshear, daughter of Mr. W. Shellshear, Consulting Engineer for New South Wales in London... ..	41 0 0	
Equivalent of return passage money, London to Sydney, of Sir T. A. Coghlan (formerly Agent-General), wife and family	369 0 0	
Hon. B. R. Wise, K.C., passage money and travelling expenses of self, wife, and family en route to London, and for loss sustained in connection with his removal from Sydney to London	795 8 6	
Agent-General—Visit to Paris, Parliamentary Congress—Travelling allowance and expenses	47 9 8	
Agent-General—Visit to Holland re Belgian Relief—Travelling allowance and expenses of self and Secretary	33 5 0	
Difference between British Income Tax, Officers of the Agent-General's Office pay to the Imperial Government, and the amount of Income Tax payable if they resided in New South Wales	313 5 5	
		2,402 15 1
EXECUTIVE COUNCIL.		
<i>Contingencies—</i>		
Allowance at rate of £100 per annum, from 29th March to 30th June, 1916, to acting Clerk, Executive Council... ..	.....	25 16 1
IMMIGRATION AND TOURIST BUREAU.		
<i>Salaries—</i>		
Shorthand-writer and Typist, @ £110 per annum, from 2nd May, to 30th June, 1916	13 3 0	
Extra Clerical assistance	176 8 10	
		189 11 10
Carried forward	£	5,022 15 6
Carried forward	£	968 7 5

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on account of Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	968 7 5
No. III.—PREMIER— <i>continued</i> .		
Brought forward... ..	£	5,022 15 6
MISCELLANEOUS SERVICES.		
Royal Commission of inquiry into the general administration of the Murrumbidgee Irrigation Area—	£ s. d.	
Incidental expenses... ..	101 18 10	
Mr. Lewis T. Deer, Secretary—Bonus ...	50 0 0	
Mr. H. E. Moore, Clerk, Crown Solicitor's Office—Bonus	40 0 0	
	191 18 10	
Royal Commission on Border Railways—Fees, travelling expenses, &c.	1,526 16 5	
Royal Commission on Rural, Pastoral, Agricultural, and Dairying interests—Expenses	269 17 6	
Purchase of Motor Cars	2,150 0 0	
Anzac Day—Railway concessions to returned soldiers	138 10 3	
New South Wales Anzac Memorial—Cost of advertising	250 0 0	
Anzac Day Committee—Cost of printing, &c.	440 11 8	
Boy Scouts Committee—Cost of printing	17 13 1	
French's Forest Committee—Cost of printing	1 12 6	
Sandbag Committee—Cost of printing	74 11 10	
Allies' Day Carnival—Cost of printing, &c.	618 3 9	
Red Cross Society—Cost of printing, &c.	7 19 3	
Belgian Day Fund—Cost of printing	165 17 2	
Visit of Parliamentary Party and Press to Duplication Works—Cost of railway passes and entertainment	54 5 6	
Visit of Press to Yanco—Expenses... ..	46 8 3	
New South Wales contribution to Australian States' expenditure in matters affecting all States	20 0 0	
Mr. J. W. Niesigh—Salary and expenses in connection with Press Conference	25 0 0	
Deportation of prohibited immigrants	28 0 0	
Fees paid to police officers acting as Recruiting Agents for men, Australian Expeditionary Military Force, for Imperial Service	498 10 0	
Professional Musicians' Band—Uniforms for members	110 16 0	
Hill View Vice-regal Residence—Fire Premium on various buildings	51 13 8	
Premiers' Conferences—Expenses	324 7 7	
Bronze Bust of the late Sir Henry Parkes	147 0 0	
Parliamentary Buildings—Erection of stands and seating accommodation to view procession of troops through the city	65 14 1	
National Efficiency Campaign—Expenses	8 4 6	
Miss Frances Mills and another—Medical examination fee, through injuries received by Government motor-car	4 4 0	
State Funeral of the late Sir Francis Suttor, President of the Legislative Council—further expenses	33 10 0	
Grant in aid of widow and family of the late J. R. Dacey, £100 per annum, for period June, 1915, to February, 1916... ..	75 0 0	
Carried forward	£ 7,346 5 10	5,022 15 6
Carried forward	£	968 7 5

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	968 7 5
No. III.—PREMIER— <i>continued</i> .		
Brought forward £	7,346 5 10	5,022 15 6
MISCELLANEOUS SERVICES— <i>continued</i> .		
Empire Day—Cost of bands and illuminating Queen's statue ...	88 9 1	
Mr. Alban Roberts—Expenses <i>re</i> invention of an Aerial torpedo...	39 7 6	
Expenses of visits of Governor-General, State, and other State Governors	343 19 10	
Imperial Remount Commission Free Carriage of Men, Horses, and Material on Railways	95 2 7	
Railway Passes to Officers and Men of Royal Australian Navy, and reduced fares to subordinate staff of Naval and Military Colleges	1,908 14 9	
Imperial Troops—Railway Passes, and Expenses of Entertaining Entertaining Australian Journalists' Association on visit to Burrinjuck Dam	141 18 4	
Expenses of entertaining the French and Tahitian troops ...	173 14 5	
Reception of Japanese Fleet	310 17 7	
Expenses of entertaining officers and men of H.M.S. "Orama" and "Otranto"	171 17 4	
Lady Parkes—Settlement of Liabilities	339 18 2	
Weekly Gazette, <i>Call to Arms</i> —Cost of printing	308 19 6	
Repatriation of stranded Australians—	1,096 9 10	
Miss Stephanie Dale	16 0 0	
Mr. N. P. Rassmussen	19 16 5	
Newcastle District Coal Strike, 1910—Full settlement in respect of use of coal trucks during strike... ..	100 0 0	
Railway concessions to employees of Small Arms Factory, Lithgow	532 3 10	
Australia Day—Amelioration Committee—Expenses	799 7 4	
Memorial Tablet, erected in Legislative Assembly Chamber to memory of Lieutenant-Colonel Braund, V.D., and Sergeant Larkin	207 7 7	
New South Wales Munitions Committee—Expenses	1,116 16 10	
Lighting Government House Grounds for drill purposes ...	17 10 5	
Australia Day Committee—Expenses of visit to Mount Kosciusko	101 12 0	
Relief of distress, Coal-mining Districts :—	£ s. d.	
Wallsend	100 0 0	
West Wallsend	200 0 0	
Minmi	100 0 0	
Kearsley Village... ..	100 0 0	
Weston	100 0 0	
	600 0 0	
Broken Hill Distress—Expenses in connection with Relief ...	248 8 3	
Cobar Distress—Expenses in connection with Relief	100 0 0	
National Industries Committee—Expenses... ..	56 1 0	
Expenses conducting experiments in regard to rain-making device invented by Mr. Balsillie	50 0 0	
Government House Tennis Court—formation	136 19 0	
Government House footpaths—Drainage	166 4 0	
State War Council—Expenses	1,215 2 0	
Carried forward £	17,849 3 5	5,022 15 6
Carried forward ... .. £	.....	968 7 5

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	968 7 5
No. III.—PREMIER— <i>continued</i> .		
Brought forward £	17,849 3 5	5,022 15 6
MISCELLANEOUS SERVICES— <i>continued</i> .		
Recruiting Campaign—Expenses	928 0 5	
Parliamentary visit to Mount Kosciusko, North Coast, Brisbane, and National Park—Expenses	51 11 8	
Women's Progressive Association Relief Depôt—Grant	50 0 0	
Samarang (Java) Colonial Exhibition—Expenses	21 11 5	
Lyons Exhibition—Part cost of New South Wales display	348 9 6	
Gratuities to Police drivers of official motor cars, in lieu of overtime	23 4 3	
Aviation School and Committee—Incidental Expenses	22 17 6	
Compensation paid to Mr. Harris Gilbert in respect of injuries alleged to have been received through collision with Government Motor Car £ s. d.	850 0 0	
Less paid by the New Zealand Insurance Co. £ s. d.	615 0 0	
	235 0 0	19,529 18 2
TOTAL, PREMIER ... .. £	.....	24,552 13 8
No. IV.—COLONIAL SECRETARY AND MINISTER OF PUBLIC HEALTH.		
AUDITOR-GENERAL.		
<i>Salaries—</i>		
Inspector (Patriotic Funds)—Difference between £375 and £400 per annum, from 1st February to 31st March, 1916, and £400 per annum, from 1st April to 30th June, 1916	104 3 4	
Senior Examiner of Accounts—(Messrs. Norton Griffiths & Co's, Contracts), difference between £290 and £330 per annum, from 25th October, 1915, to 30th April, 1916, and £330 per annum, from 1st May to 30th June, 1916	60 10 1	
		164 13 5
MISCELLANEOUS SERVICES.		
Royal Zoological Society of New South Wales—Grant	800 0 0	
Do —Grant towards purchase of a special collection of African animals	400 0 0	
State Trawlers—Expenses incurred prior to establishment of Trawling Industry	408 10 4	
State Trawlers—Cost of cables to New Zealand <i>re</i> purchase of Trawlers	1 3 4	
Mr. H. N. Bowd—Fee for Report on Fellmongering and Hide-curing	3 3 0	
Gratuity equal to two and one-half months' pay (as a matter of grace) to Mr. C. Rice, cleaner, Colonial Secretary's Office, on his retirement	26 0 10	
Purchase of motor car for use of Inspector-General of the Insane	130 0 0	
Purchase of motor-car for use of Weights and Measures Department	450 0 0	
Purchase of motor-van for police work at Newcastle	400 0 0	
Bonus to Mr. C. A. Cutcliffe, Foreman, Rookwood Asylum, for extra duties performed	20 0 0	
Welcoming returned wounded soldiers—Expenses of Band, &c. ...	84 17 2	
Home for wounded soldiers, "Graythwaite," towards maintenance and upkeep	275 3 8	
To provide for the payment of monetary value of accumulated recreation leave due to dependents of officers of the Department of Police killed on Active Military Service ...	41 16 9	
Carried forward £	3,040 15 1	164 13 5
Carried forward ... .. £	.....	25,521 1 1

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	25,521 1 1
IV.—COLONIAL SECRETARY AND MINISTER OF PUBLIC HEALTH— <i>continued</i> .		
Brought forward £	3,040 15 1	164 13 5
ENDOWMENT TO HOSPITALS, &c., AND OTHER CHARITABLE SERVICES—		
<i>Special Grants—</i>		
Special Grant to Orphanages, &c.	3,300 0 0	
Broken Hill and District Hospital—Special Grant for maintenance purposes	6,590 10 9	
Benevolent Society of New South Wales—Special Grant	2,400 0 0	
Salvation Army—Special Grant in view of their abandonment of their annual street appeal in the interests of Allies' Day	200 0 0	
<i>Other Services—</i>		
Report on nursing conditions in Australian General Hospitals...	12 12 0	
Royal Commission in connection with Dental Board administration	171 0 6	
Honorarium to Hon. J. L. Fegan for services in connection with the establishment of Baby Clinic at Newcastle	50 0 0	
Border Hospitals—Amount paid to New South Wales Border Hospitals, equivalent to amount received from the Government of Victoria, on adjustment of accounts for maintenance of patients	1,135 1 6	
Grants to Benevolent Societies to provide Christmas cheer for deserving cases of distress	1,842 12 0	
Witnesses' expenses in case preferred against Dr. Caro, under Section 9 of Medical Practitioners Act of 1912... ..	43 2 2	
Hospital Saturday Committee, cost of printing	86 11 3	
		18,872 5 3
TOTAL, COLONIAL SECRETARY AND MINISTER OF PUBLIC HEALTH £	.....	19,036 18 8
No. V.—TREASURER AND SECRETARY FOR FINANCE AND TRADE.		
STAMP DUTIES.		
<i>Salaries—</i>		
Stamper, difference between £117 10s. and £156 per annum, from 27th December, 1915, to 31st March, 1916, and £156 per annum, from 1st April to 30th June, 1916 ... ..	.....	80 1 11
<i>Contingencies—</i>		
Monetary value of leave of absence granted to the widow of late F. C. Bauer, Clerk, Stamp Office, killed while on Active Military Service ... ..	.....	221 7 5
GOVERNMENT PRINTER.		
Salaries and Wages of Officers of General Division ... ..	.....	4,900 0 9
<i>Contingencies—</i>		
Compensation to widow of late J. de'C. C. Lockie, lift attendant, Government Printing Office, who died from injuries received through lift accident ... ..	.....	400 0 0
Carried forward ... .. £	.....	5,601 10 1
Carried forward ... .. £	.....	44,557 19 9

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of Services of the Year 1915-16—continued.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	44,557 19 9
No. V.—TREASURER AND SECRETARY FOR FINANCE AND TRADE—continued.		
Brought forward ... .. £	.....	5,601 10 1
EXPLOSIVES DEPARTMENT.		
<i>Salaries—</i>		
Chief Boatman, difference between £156 and £162 per annum, from 1st October, 1915, to 30th June, 1916	4 10 0	
Chief Warder, difference between £156 and £162 per annum, from 25th February to 30th June, 1916, and £162 and £168 per annum, from 25th February to 30th June, 1916	10 3 1	
Warder, difference between £126 and £138 per annum, 1st October to 30th June, 1916	9 0 0	
Warder—Salary £120 per annum, 1st January to 31st March, 1916	30 0 0	
		53 13 1
<i>Contingencies—</i>		
General Incidental Expenses, &c., Administration of the "Explosives Act, 1905"	1,490 7 6	
Difference between the civil and military pay due to dependents of the late Ivor Jones, formerly an officer of Explosives Department, killed while on Active Military Service... ..	6 3 10	
		1,496 11 4
NAVIGATION DEPARTMENT.		
<i>Salaries—</i>		
Pilot, Camden Haven, difference between £200 and £225, from 9th May to 30th June, 1916 ... ..	.....	3 12 7
<i>Contingencies—</i>		
Monetary value of recreation leave paid to Executrix in the Estate of late George Johnston, formerly officer of the Navigation Department, killed while on Active Military Service	36 19 7	
Alterations and repairs to launch "Premier"	46 2 0	
		83 1 7
RESUMED PROPERTIES.		
<i>Salaries—</i>		
1 Junior Clerk at £60 per annum, from 4th April to 30th June, 1916 ... ..	.....	14 10 0
SYDNEY HARBOUR TRUST.		
<i>Salaries—</i>		
Engineer's Assistant, difference between £300 and £325 per annum, 1st July, 1915, to 15th March, 1916	17 13 6	
Draftsman, difference between £270 and £280 per annum, 1st July, 1915, to 30th June, 1916... ..	10 0 0	
Draftsman, difference between £220 and £230 per annum, 1st July, 1915, to 30th June, 1916... ..	10 0 0	
Comptroller of Stores, difference between £325 and £350 per annum, 1st July, 1915, to 30th June, 1916	25 0 0	
Collector, difference between £230 and £240 per annum, from 1st July, 1915, to 30th June, 1916	10 0 0	
	72 13 6	
Less part of Engineer's Assistant's increase of salary charged to General Loan Account	8 16 9	
	63 16 9	
Mr. Walter Hibble—Collector of Wharfage and Tonnage, and Manager of Bonds—salary at rate of £600 per annum for two months to date of resignation	100 0 0	
Difference between Civil and Military pay of employees of the Sydney Harbour Trust who have enlisted	3,930 4 1	
		4,094 0 10
Carried forward ... .. £	.....	11,346 19 6
Carried forward ... .. £	.....	44,557 19 9

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	44,557 19 9
No. V.—TREASURER AND SECRETARY FOR FINANCE AND TRADE—<i>continued</i>.		
Brought forward ... .. £	.....	11,346 19 6
SYDNEY HARBOUR TRUST—<i>continued</i>.		
<i>Contingencies—</i>		
Contingencies generally	2,142 18 7	
Allowance to Administrator of the Estate of the late George Richard Charlton, formerly clerk, Sydney Harbour Trust, equivalent to the monetary value of extended leave of absence accumulated at time of death	75 0 0	
Allowance in the Estate of late A. F. Wolfe, formerly Mate of dredge "Triton," equivalent to the monetary value of extended leave of absence accumulated at time of death	17 1 0	
Temporary Watchmen on duty on open wharfs, to prevent alien enemy agents boarding merchant vessels... ..	2,072 15 1	
		4,307 14 8
STORES SUPPLY DEPARTMENT.		
<i>Contingencies—</i>		
Mr. A. Berckelman—Secretary and Executive Member—expenses of visit to Ceylon... ..	.....	43 11 0
MISCELLANEOUS SERVICES.		
Sewerage and Water Rates, &c., City, Municipal, and Shire Rates, &c., on Government Properties, and Costs in connection with Appeals	541 12 7	
Allowance to Chief Messenger, Treasury Department, for extra duties cleaning office, Chief Secretary's Building	5 0 0	
Entertaining Interstate Delegates and Officers of the Typographical Conference on a visit to Burrinjuck	160 16 2	
Interest on advances by Banks	3,339 15 5	
Overtime allowances to Officers of the Treasury for calculation of Conditional Purchase Quinquennial Balances, 2nd February to 10th March, 1916	149 12 9	
Allowance equal to salary at the rate of £600 per annum from 29th July to 31st December, 1915, to Mr. Walter Hibble, formerly an officer of the Sydney Harbour Trust	254 16 9	
Bonus to Mr. Robert Rutherford—Clerk, Treasury Department—for performing extra duties	20 0 0	
Royal Commission of Inquiry into Railway Administration, 1905-1906	429 0 0	
Refund of fees for Auctioneers' Licenses	7 13 0	
Refund of Stamp Duty	10 0 0	
Refund of Pilot License	3 0 0	
Expenses of inquiry into administration of Government Printing Offices in the States, and New Zealand	625 11 7	
Gratuities to Officers on retirement	4,152 17 0	
Tramway fares to Veterans at the Veterans' Home, La Perouse, to enable them to visit the city	24 0 0	
Adjustment of Salaries of Officers, as approved by the Public Service Board and Departmental Boards, to meet increments granted under the Public Service Act Regulations, including minimum wage to male and female employees in the Service	1,288 17 9	
Expenses in connection with the experiments of Third Rail Tests, and Brennan's Patent Switch	3,558 6 0	
Pharmacy Board of New South Wales—Grant towards the administration of the Pharmacy and Poisons Act	450 0 0	
Military Contingents to South Africa—claim of returned soldier... ..	10 12 4	
Allowances to widows and dependents of Officers of the Treasury of a sum equivalent to the monetary value of extended leave of absence accumulated at time of death	1,241 2 3	
		16,272 13 7
TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE ... .. £	.....	31,970 18 9
Carried forward ... .. £	.....	76,528 18 6

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on account of Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	76,528 18 6
No. VII.—DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE.		
PUBLIC SERVICE BOARD.		
<i>Salaries—</i>		
Clerical Relieving Staff ... ..	.....	530 0 0
MISCELLANEOUS SERVICES.		
Refunds of fines, &c., remitted	8 5 0	
Allowance to Mr. Herbert Weber and another for out-of-pocket expenses as witnesses in riotous behaviour case, Lithgow Police Court	1 16 0	
Compensation to Messrs. James Bell & Co. for loss of wheat stored at Beckom Railway	3 0 0	
Allowance to Police Sergeant Danks for performing duties of District Court Bailiff at Bellingen	1 8 3	
Refund of estreated recognizances to various persons (as a matter of grace)	150 0 0	
Refund of dog registration fees	0 5 0	
Amount of verdict and costs, plus interest to date of settlement, in action, Donnelly v. Williams, in connection with seizure of wheat by the Government	1,691 12 2	
Wheat Acquisition Board—Administration expenses	4,151 8 0	
Royal Commission in connection with Wheat Acquisition Bill—Expenses	63 0 0	
Legal expenses in action Commonwealth v. The State of New South Wales, re Wheat Acquisition Act, 1914	4 6 6	
Allowances to widows and dependents of officers of the Department of the Attorney-General and of Justice, equivalent to the monetary value of extended leave of absence accumulated at time of death	285 17 9	
		6,360 18 8
TOTAL, DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE... .. £	.....	6,890 18 8
No. VIII.—SECRETARY FOR LANDS.		
DEPARTMENT OF LANDS.		
<i>Salaries—</i>		
Shorthand-writer, &c., at rate of £110 per annum, 1st February, to 30th June, 1916	45 16 8	
Clerk, at rate of £60 per annum, 5th April to 30th June, 1916 ...	14 6 8	
Clerk, at rate of £60 per annum, 23rd March to 30th June, 1916...	16 9 0	
Clerk, at rate of £60 per annum, 18th February to 30th June, 1916	10 0 3	
Clerk, at rate of £60 per annum, 1st January to 30th June, 1916	11 6 8	
Clerk, at rate of £60 per annum, 1st May to 30th June, 1916 ...	10 0 0	
Clerk, at rate of £50 per annum, 15th May to 30th June, 1916 ...	5 16 8	
		113 15 11
MISCELLANEOUS SERVICES.		
Refund of deposit, &c., paid by James Toohey in connection with Special Lease, Wagga Wagga	6 3 9	
Nielsen Park Trust—Cost of printing	6 2 8	
Carried forward £	12 6 5	113 15 11
Carried forward ... .. £	.....	83,419 17 2

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of
Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	83,419 17 2
No. VIII.—SECRETARY FOR LANDS— <i>continued</i> .		
Brought forward... ..	£ 12 6 5	113 15 11
MISCELLANEOUS SERVICES— <i>continued</i> .		
Gratuity to the widow of the late J. B. Hunter, formerly Draftsman of the Lands Department	50 19 9	
Monetary value of accumulated recreation leave due to officers of the Lands Department who died while on Active Military Service	112 18 8	
Refund of portion of rent paid by Mr. Henry Berry, for year 1915, on forfeited Special Lease at Narrabri... ..	7 10 0	
Compensation paid to Mr. Hugh McDonald Ross in respect of destruction of Prickly-pear on land formerly held as an Improvement Lease	595 0 0	
Gilgandra Hospital Committee—Amount equivalent to the proceeds of sale of the Hospital site set apart in July, 1907, less value of improvements and costs	24 0 0	
Armidale and New England Hospital Committee—Amount equiva- lent to the proceeds of sale of material of old Hospital buildings at Armidale	7 14 10	810 9 8
TOTAL, SECRETARY FOR LANDS	£	924 5 7
No. IX.—MINISTER FOR PUBLIC WORKS.		
METROPOLITAN BOARD OF WATER SUPPLY AND SEWERAGE.		
<i>Salaries—</i>		
Increases to salaries of officers in receipt of salary of £300 per annum and under ... ..	.....	776 6 8
HUNTER DISTRICT WATER SUPPLY AND SEWERAGE BOARD.		
Increases to Salaries of officers in receipt of salary of £200 per annum and under ... ..	.....	819 4 6
PUBLIC WORKS AND SERVICES.		
Honorarium to Mr. R. G. Allman for services rendered in con- nection with Arbitration <i>re</i> resumption of the Australian Gas Light Company's property	100 0 0	
Wollongong Harbour, Haulage and Shipping of Coal—Expenses... ..	778 6 10	
To recoup Assistant Engineer and other Employees of Norton Griffiths & Co. for property destroyed by bush fire	12 17 0	
Funeral Expenses of late A. W. Mercer, Accountant and Pay- master, North Coast Railway (Coff's Harbour)	13 3 10	
Honorarium to Mr. James E. Cunningham for report concerning protection of timber (under water) from attacks of boring organisms, "Teredo Navalis"	1,250 0 0	
Broken Hill Cemetery—Erection of Wall	357 19 11	
Broken Hill Relief Works	96 17 8	
State Cement Works, Carlos Gap—Preliminary expenses	86 13 3	
Dwellings at Canvas Town under Board of Control—Further sum	599 3 6	
		3,295 2 0
TOTAL, MINISTER FOR PUBLIC WORKS	£	4,890 13 2
Carried forward	£	89,234 15 11

CONSOLIDATED REVENUE FUND,

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of
Services of the Year 1915-16—continued.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	89,234 15 11
No. X.—PUBLIC INSTRUCTION.		
PUBLIC INSTRUCTION.		
<i>Technical Education Branch—</i>		
<i>Contingencies—</i>		
Mr. C. Toms, Sydney Technical College, Bonus for acting as Lecturer, Decorative Art Department ... ..	.....	100 0 0
<i>State Children's Relief Department—</i>		
<i>Salaries—</i>		
Mr. A. J. Turner, Senior Probation Officer, at £50 per annum from 20th September, 1915, to 30th June, 1916, cash equivalent to value of quarters previously provided ... ..	.....	22 7 3
<i>Public Library—</i>		
<i>Salaries—</i>		
Increases of wages to temporary cleaners under Arbitration Court's Award	28 4 4	
Library Assistant at £240 per annum, from 8th to 30th June, 1915	15 6 8	
		43 11 0
<i>Conservatorium of Music—</i>		
<i>Salaries—</i>		
Mons. Henri Verbrugghen Quartette—Three Members at rate of £400 per annum each, from 11th February to 30th June, 1916	465 10 3	
Clerk, at rate of £150 per annum, 28th February to 30th June, 1916	50 17 3	
		516 7 6
MISCELLANEOUS SERVICES.		
Petrol Industry Investigation, Expenses	33 7 3	
Purchase of motor-car for Public Instruction Department	675 0 0	
Interest on Deposits on Tenders—Public Instruction Department	7 11 7	
Payment as an act of grace in respect of removal of school building originally erected by residents of Uradux	6 0 0	
Compensation to Mrs. Eva E. Bland for loss of her husband Charles E. Bland, Sydney Technical College, who died from injuries received in the execution of his duties... ..	400 0 0	
Allowance to Mr. T. J. T. Sleeman, Messenger and Cleaner, Sydney Observatory, for loss of quarters, owing to delay in removal from Technological Museum to Observatory—1st March, 1914 to 31st January, 1915	23 16 8	
Bonus to Mr. P. S. Lees of the Public Instruction Department, for extra work performed during the absence in England of the Director of National Art Gallery	25 0 0	
Allowances to Widows and Dependents of Officers of the Public Instruction Department of a sum equivalent to monetary value of extended leave of absence accumulated at time of death	1,479 10 11	
Monetary value of leave of absence to Officers on Active Military Service accrued at time of death	102 0 0	
Special grant to Mr. Albert Gale in connection with his book "Aquarian Nature Studies"	50 0 0	
		2,802 6 5
GRANTS IN AID OF PUBLIC INSTITUTIONS.		
Sydney University—Evening Lectures—re-vote 1914-15... ..	1,166 13 4	
Sydney Mechanics' School of Arts—Subsidy	550 12 4	
		1,717 5 8
TOTAL, PUBLIC INSTRUCTION ... .. £	.....	5,201 17 10
Carried forward ... .. £	.....	94,436 13 9

CONSOLIDATED REVENUE FUND.

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	94,436 13 9
LOCAL GOVERNMENT AND MAIN ROADS.		
<i>Contingencies—</i>		
Mr. J. A. McAuliffe, fee for report on Lithgow Municipal Council's intention to extend its Gasworks	15 15 0	
Mr. Alexander Jobson, fee for professional services <i>re</i> Manly Council's proposal to sub-lease wharf	10 10 0	
		26 5 0
<i>MISCELLANEOUS SERVICES.</i>		
Patents Investigation Board—Expenses ... ..	.....	79 11 3
TOTAL, LOCAL GOVERNMENT AND MAIN ROADS £	.....	105 16 3
No. XI.—LABOUR AND INDUSTRY.		
<i>Salaries—</i>		
Inspector under the Early Closing Act, from 1st December, 1915, to 30th June, 1916, at rate of £175 per annum] ... ..	.....	102 1 8
<i>MISCELLANEOUS SERVICES.</i>		
Mr. T. A. Reynolds, increased allowance of £25 per annum for performing duties of Secretary to the Minister of Labour and Industry, 10th February to 16th July, 1914	10 16 6	
Fees and travelling expenses of Newnes Conciliation Committee in respect of report on working conditions of John Fell's works at Newnes Valley	66 17 6	
Special allowance to Miss E. M. Swain for acting as sub-editor of <i>Industrial Gazette</i>	23 6 8	
		101 0 8
TOTAL, LABOUR AND INDUSTRY ... £	.....	203 2 4
No. XII.—SECRETARY FOR MINES.		
<i>MISCELLANEOUS SERVICES.</i>		
Silver Peak Mines Ltd. v. Williams and another, taxed costs and other expenses	498 19 2	
Bonuses to Officers of the Mines Department for performing extra duties, viz:—	£ s. d.	
Mr. W. R. Collis, clerk in charge of Leare Branch	25 0 0	
„ F. S. Mance, second officer in do. ...	25 0 0	
„ H. Farr, clerk do. ...	20 0 0	
„ O. U. Nickless, clerk do. ...	10 0 0	
„ J. H. Mayes, chief draughtsman	20 0 0	
	100 0 0	
Cessnock Shire Council for clearing certain streets in Cessnock ...	30 0 0	
Miners' Accident Relief Board—Witnesses expenses	1 10 0	
Royal Commission on Mining Industries—Expenses	958 16 11	
		1,589 6 1
TOTAL, SECRETARY FOR MINES ... £	.....	1,589 6 1
Carried forward ... .. £	.....	96,334 18 5

CONSOLIDATED REVENUE FUND.

TATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1915-16, on Account of Services of the Year 1915-16—*continued*.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	96,334 18 5
No. XIII.—DEPARTMENT OF AGRICULTURE.		
AGRICULTURE.		
<i>Salaries—</i>		
Horse-breeding Farm, North Bangaroo—Manager at £450 per annum, 1st January to 30th June, 1916	225 0 0	
Manager Berry Experiment Farm—Difference between £210 and £355 per annum, from 1st April to 30th June, 1916 ...	36 5 0	
Inspector Dairy Factory Accounts, at £300 per annum, 4th May to 30th June, 1916	47 11 8	
Clerk, Account Branch—Difference between £250 and £260 per annum, from 4th May to 30th June, 1916	1 11 9	
Officer in charge Commercial Branch, at £300 per annum, 12th to 30th June, 1916	14 3 4	
		324 11 9
<i>Contingencies—</i>		
Incidental expenses in connection with Agriculture, Agricultural Colleges and Demonstration Farms ... ..	.....	4,778 2 8
MISCELLANEOUS SERVICES.		
Compensation <i>re</i> Cancellation of Contracts for the purchase of Hay imported from America	2,484 3 4	
Horse-breeding Farm, North Bangaroo—Purchase of stud mares...	2,296 9 0	
Imperial Bureau of Entomology—Contribution by the State ...	222 0 0	
Bulk-handling of Wheat—Incidental expenses	66 2 2	
Fodder Advisory Committee—Expenses	5 17 6	
Mr. G. D. Ross, Secretary Hawkesbury Agricultural College—Egg-laying competition—Bonus for overtime worked (£50) and allowance at rate of £50 per annum from 12th September to 30th June, 1916 (£40 2s. 9d.)	90 2 9	
Mr. F. W. Brasher—Fee for report on Manufacture of Artificial Fertilizer	26 5 0	
Monetary value of accumulated recreation leave accrued to Officers of the Agricultural Department who died while on Active Military Service	21 16 7	
Mr. C. E. Houghton, junior clerk—Bonus for extra services in connection with distribution of seed wheat to necessitous farmers	25 0 0	
Mr. George Lewis—Fees and travelling expenses <i>re</i> report on Flour-mill at Gunnedah	9 1 0	
Mr. W. Biddle, temporary labourer, Hawkesbury Agricultural College—Gratuity on retirement from the Service	80 0 0	
Allowance to Widow of the late J. P. Shea, temporary Assistant Inspector of Stock, of a sum equivalent to the monetary value of extended leave of absence accumulated at time of his death	39 0 0	
		5,365 17 4
TOTAL, DEPARTMENT OF AGRICULTURE £	.....	10,468 11 9
GRAND TOTAL ... .. £	.....	106,803 10 2

The Treasury, New South Wales.
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

G.

Detail Statement of Receipts Returned.

ABSTRACT of REFUNDS of EXCESS RECEIPTS from the CONSOLIDATED
REVENUE FUND during the Financial Year ended 30th June, 1916.

(See pages 6 to 13.)

HEAD OF RECEIPT.								Amount.			Total.		
								£	s.	d.	£	s.	d.
GOVERNMENTAL.													
Taxation—													
Stamp Duties ...	...	...	...	...	...	...	...	25,143	16	11			
Land Tax ...	...	...	...	...	...	...	...		126	17	8		
Income Tax ...	...	...	...	...	...	...	...	85,513	7	6			
Motor Vehicle Tax ...	...	...	...	...	...	...	...		382	14	0		
Licenses ...	...	...	...	...	...	...	...		515	6	3		
											111,682	2	4
Land Revenue—													
Alienation ...	...	...	...	...	...	...	...	6,521	9	5			
Annual Land Revenue—													
Interest on Land conditionally purchased ...	...	...	...	...	...	...	...		13	15	0		
Pastoral Occupation ...	...	...	...	...	...	...	...	9,026	10	3			
Western Lands Division ...	...	...	...	...	...	...	...		72	4	6		
Miscellaneous Land Receipts ...	...	...	...	...	...	...	...	9,730	14	0			
Mining Occupation ...	...	...	...	...	...	...	...	1,719	8	6			
											27,084	1	8
Receipts for Services rendered—													
Pilotage, Harbour and Light Rates and Fees ...	...	...	...	...	...	...	...	392	0	3			
Agricultural Colleges and Farms Account ...	...	...	...	...	...	...	...	265	12	10			
Fees ...	...	...	...	...	...	...	...	526	14	0			
Miscellaneous Services Rendered ...	...	...	...	...	...	...	...	421	9	9			
											2,105	16	10
General Miscellaneous Receipts—													
Rents (exclusive of Land) ...	...	...	...	...	...	...	...	151	17	6			
Fines and Forfeitures ...	...	...	...	...	...	...	...	422	5	5			
Forestry ...	...	...	...	...	...	...	...	180	4	4			
Country Towns, W.S. Interest ...	...	...	...	...	...	...	...		18	14	7		
Water Conservation and Irrigation Commission ...	...	...	...	...	...	...	...	222	12	9			
Public Service Superannuation Act ...	...	...	...	...	...	...	...		1	7	7		
Darling Harbour Resumed Area ...	...	...	...	...	...	...	...		15	8	0		
Unclassified Receipts ...	...	...	...	...	...	...	...	17,631	1	9			
											18,643	11	11
Total Governmental ...								£			159,515	12	9
BUSINESS UNDERTAKINGS OF THE STATE.													
Chief Commissioner for Railways and Tramways—													
Railways ...	...	...	...	...	...	...	...	£73,654	6	3			
Tramways ...	...	...	...	...	...	...	...		21	6	11		
											73,675	13	2
Sydney Harbour Trust Commissioners ...											1,750	9	1
Metropolitan Board of Water Supply and Sewerage—													
Water Rates ...	...	...	...	...	...	...	...	£292	4	4			
Sewerage Rates ...	...	...	...	...	...	...	...		246	19	3		
											539	3	7
Hunter District Water Supply and Sewerage Board—													
Water Rates ...	...	...	...	...	...	...	...	£52	5	1			
Sewerage Rates ...	...	...	...	...	...	...	...		13	17	3		
											66	2	4
Total Business Undertakings...								£			76,031	8	2
Total Refunds of Excess Receipts...								£			235,547	0	11

No. 2.

SPECIAL DEPOSITS ACCOUNT.

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1916.

ACCOUNTS.	CREDIT BALANCES ON 30TH JUNE, 1915.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1916.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1916.	CREDIT BALANCES ON 30TH JUNE, 1916.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Blockholders' Loan Fund (Act No. 69 of 1901) ...	2,000 7 7	.....	2,000 7 7	.....	2,000 7 7
Crown Leases Security Deposit Account ...	1,375 0 0	.....	1,375 0 0	200 0 0	1,175 0 0
Fixed Deposits Account ...	410,159 14 10	188,500 0 0	598,659 14 10	270,000 0 0	328,659 14 10
Government Savings Bank of New South Wales Deposit Account ...	3,057,514 1 7	535,000 0 0	3,592,514 1 7	480,000 0 0	3,112,514 1 7
Government Savings Bank of New South Wales Advances Deposit Account ...	283,000 0 0	178,500 0 0	461,500 0 0	271,500 0 0	190,000 0 0
Housing Fund (Act No. 7 of 1912)—					
Capital Account ...	8,641 11 2	35,127 10 10	43,769 2 0	39,620 8 3	4,148 13 9
Revenue Account ...	4,925 3 2	5,856 12 5	10,781 15 7	4,026 13 11	6,755 1 8
Municipal Council of Sydney—					
Moore-street Improvement Loan Sinking Fund ...	1,351 5 5	150 3 5	1,501 8 10	.....	1,501 8 10
Public Markets Loan Sinking Fund ...	38,563 8 5	2,917 15 3	41,481 3 8	.....	41,481 3 8
1901 City Loan Sinking Fund ...	11,621 9 4	975 7 11	12,596 17 3	.....	12,596 17 3
1903 Streets Loan Sinking Fund ...	17,408 15 4	1,414 8 2	18,823 3 6	.....	18,823 3 6
1905 Streets Loan Sinking Fund ...	4,883 7 3	466 17 8	5,350 4 11	.....	5,350 4 11
1910 Streets Loan Sinking Fund ...	6,448 6 10	618 19 8	7,067 6 6	.....	7,067 6 6
1912 Streets Loan Sinking Fund ...	1,470 12 5	396 5 1	1,866 17 6	.....	1,866 17 6
Electric Light Loan Sinking Fund ...	47,826 14 1	3,037 15 11	50,864 10 0	.....	50,864 10 0
Realization of Stock Sinking Fund ...	6,899 15 7	384 3 0	7,283 18 7	.....	7,283 18 7
Resumptions Sinking Fund ...	19,999 7 0	3,289 8 2	23,288 15 2	.....	23,288 15 2
Resumption Sinking Fund (Buildings) ...	1,911 16 10	207 3 1	2,118 19 11	.....	2,118 19 11
Camperdown Ward Loan Sinking Fund ...	1,002 19 4	76 0 3	1,078 19 7	.....	1,078 19 7
Municipal Markets Loan Sinking Fund ...	9,354 3 2	915 0 1	10,269 3 3	.....	10,269 3 3
Public Service Assurance Account ...	2,498 15 6	411 5 10	2,910 1 4	185 3 4	2,724 18 0
Public Trustee—Unclaimed Balances of Intestate Estates Account ...	15,627 9 8	16,342 10 6	31,970 0 2	106 4 1	31,863 16 1
Treasury Guarantee Fund ...	20,625 4 2	1,400 4 2	22,025 8 4	479 15 10	21,545 12 6
Treasury Fire Insurance Fund ...	56,021 6 3	32,969 1 0	88,990 7 3	18,036 2 10	70,954 4 5
The Union Trustee Company of Australia, Limited (<i>Private Act</i>) ...	20,000 0 0	.....	20,000 0 0	.....	20,000 0 0
Water and Drainage Loan Redemption Fund (Act No. 44 of 1912) ...	27,757 19 2	6,807 14 2	34,565 13 4	.....	34,565 13 4
State Debt Commissioners' Deposit Account ...	53,514 2 3	375,347 18 5	428,862 0 8	350,000 0 0	78,862 0 8
Carried forward ...	£ 4,132,402 16 4	1,391,112 5 0	5,523,515 1 4	1,434,154 8 3	4,089,360 13 1

SPECIAL DEPOSITS ACCOUNT—continued.

ACCOUNTS.	CREDIT BALANCES ON 30TH JUNE, 1915.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1916.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1916.	CREDIT BALANCES ON 30TH JUNE, 1916.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	£ 4,132,402 16 4	1,391,112 5 0	5,523,515 1 4	1,434,154 8 3	4,089,360 13 1
State Debt Commissioners' Trust Accounts (Act No. 19 of 1904)—					
Municipal Council of Sydney Sinking Fund (Act 50 Vic. No. 13)...	104,619 3 2	6,263 10 3	110,882 13 5	.....	110,882 13 5
Testamentary and Trust Fund (Perpetual and Permanent Trustee Companies Acts)	756 1 10	135 3 11	891 5 9	.....	891 5 9
Bankruptcy Sutors Fund (Act No. 25 of 1898)	1,145 2 8	410 13 1	1,555 15 9	42 7 0	1,513 8 9
Bankruptcy Unclaimed Dividend Fund (Act No. 25 of 1898)	2,076 13 1	742 1 1	2,818 14 2	113 2 10	2,705 11 4
Seamen's Wages	603 2 11	530 13 10	1,133 16 9	508 12 7	625 4 2
Trust Moneys (Act No. 25 of 1898) (<i>see page 51</i>)	5,254 15 6	2,139 8 3	7,394 3 9	2,887 11 4	4,506 12 5
Unclaimed Moneys	4,166 13 8	2,650 3 6	6,816 17 2	2,923 17 10	3,892 19 4
Centenary Park Land Sales Account (Act No. 23 of 1904)	378 6 2	1,481 3 2	1,859 9 4	1,600 0 0	259 9 4
Commonwealth Territory Trust Account	1,203 11 4	1,324 10 3	2,528 1 7	1,206 11 3	1,321 10 4
Government Dockyard and Newcastle Workshops Store Advance Account	1,929 7 2	174,851 8 2	176,780 15 4	176,690 8 10	90 6 6
Government Dockyard Newcastle Suspense Account	1,836 14 0	197,815 10 4	199,652 4 4	188,596 3 3	11,056 1 1
Government Railways Superannuation Account (Act No. 30 of 1912)	42,928 11 10	77,326 9 2	120,255 1 0	93,354 12 8	26,900 8 4
Hunter District Water Supply and Sewerage Board—					
Store Advance Account	594 16 4	22,084 5 6	22,679 1 10	20,273 9 3	2,405 12 7
Deferred Payments Account... ..	2,793 10 1	9,144 16 9	11,938 6 10	10,485 9 0	1,452 17 10
Imported Wheat Sales Account ... ..	.....	609,762 10 11	609,762 10 11	600,781 10 4	8,981 0 7
Imported Fodder Sales Account ... ..	.....	21,043 18 0	21,043 18 0	21,043 18 0	.....
Imported Butter Account ... ..	.....	44,606 10 8	44,606 10 8	44,606 10 8	.....
Storage of Butter Account... ..	.....	11,369 9 9	11,369 9 9	1,735 4 6	9,634 5 3
Imperial Pensions Account... ..	7,109 3 9	37,078 8 7	44,187 12 4	37,661 2 1	6,526 10 3
Industrial Undertakings (Act No. 22 of 1912)—					
State Brickworks—					
Homebush Working Account	13,919 12 4	72,994 5 8	86,913 18 0	61,110 17 4	25,803 0 8
Botany Working Account	100 2 1	12,803 5 1	12,903 7 2	12,162 14 9	740 12 5
State Limeworks Working Account... ..	99 1 2	742 16 9	841 17 11	820 5 3	21 12 8
State Metal Quarries Working Account	10,314 3 11	90,300 7 7	100,614 11 6	86,435 19 4	14,178 12 2
State Timber Yards and Building Workshops, Uhr's Point	2,451 13 9	190,352 3 1	192,803 16 10	189,901 3 6	2,902 13 4
State Power Station, Uhr's Point	56 19 0	5,308 9 0	5,365 8 0	4,481 10 11	883 17 1
State Monier Pipe and Reinforced Concrete Works	977 11 9	51,150 19 11	52,128 11 8	50,589 2 10	1,539 8 10
State Clothing Factory Working Account	4,105 9 9	17,502 3 5	21,607 13 2	16,327 1 2	5,280 12 0
State Quarry at Maroubra	1,724 8 11	19,181 1 5	20,905 10 4	19,222 0 0	1,683 10 4
Kozelle Joinery Works Account	4,183 13 2	626 19 1	4,810 12 3	788 0 4	4,022 11 11
Building Construction Branch Working Account	19,699 5 2	402,246 7 3	421,945 12 5	406,648 12 9	15,296 19 8
State Bakery Working Account	1,934 15 0	83,945 8 2	85,880 3 2	81,608 2 0	4,272 1 2
Carried forward	£ 4,369,365 5 10	3,559,027 6 7	7,928,392 12 5	3,568,760 9 10	4,359,632 2 7

SPECIAL DEPOSITS ACCOUNT—continued.

ACCOUNTS.	CREDIT BALANCES ON 30TH JUNE, 1915.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1916.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1916.	CREDIT BALANCES ON 30TH JUNE, 1916.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	£ 4,369,365 5 10	3,559,027 6 7	7,928,392 12 5	3,568,760 9 10	4,359,632 2 7
Industrial Undertakings (Act No. 22 of 1912)—continued—					
State Motor Garage Working Account	1,145 13 0	15,913 6 5	17,058 19 5	16,319 14 0	739 5 5
State Trawlers Working Account ... ..	.....	31,100 8 8	31,100 8 8	30,167 6 2	933 2 6
Murrumbidgee Irrigation Areas Working Account ... ..	.....	240,804 2 3	240,804 2 3	217,493 15 5	23,310 6 10
Junee Water Supply Account ... ..	.....	2,502 5 6	2,502 5 6	1,073 8 5	1,428 17 1
Metropolitan Board of Water Supply and Sewerage—					
Store Advance Account	2,960 14 3	76,943 0 1	79,903 14 4	75,165 8 3	4,738 6 1
Trust Account	4,591 7 3	3,753 3 4	8,344 10 7	4,086 10 3	4,258 0 4
Sewerage Contractors' Advance Account	621 19 4	5,495 1 6	6,117 0 10	5,853 18 7	263 2 3
Necessary Commodities Control Act, 1914—					
Wheat Account	17 12 4	.....	17 12 4	17 12 4	.....
Flour Account... ..	2,562 1 2	233,753 3 7	236,315 4 9	227,082 4 4	9,233 0 5
Norton Griffiths & Co.—Store Advance Account ... ..	.....	130,761 11 5	130,761 11 5	51,375 7 10	79,386 3 7
Police Superannuation and Reward Fund (Act No. 28 of 1906)	4,087 12 5	75,333 3 10	79,420 16 3	78,134 4 3	1,286 12 0
Poundage	56 3 1	20 13 1	76 16 2	.....	76 16 2
Public Works Department—					
Public Works and Railway Construction Stores Advance Account	66,238 16 0	583,472 17 10	649,711 13 10	599,271 7 7	50,440 6 3
Railway Store Advance Account ... ..	.....	1,620,006 0 8	1,620,006 0 8	1,376,316 1 9	243,689 18 11
Revenue Suspense Account	10,852 10 4	118,710 19 2	129,563 9 6	123,866 8 2	5,697 1 4
Sydney Harbour Trust Store Advance Account... ..	5,777 4 9	35,291 4 6	41,068 9 3	36,318 8 5	4,750 0 10
The Falkiner Scholarship Fund	111 10 6	93 15 0	205 5 6	101 17 9	103 7 9
The "Sobraon" Fund	10,000 0 0	.....	10,000 0 0	.....	10,000 0 0
Unclaimed Salaries and Wages Account	10,968 18 4	14,209 14 5	25,178 12 9	8,991 7 4	16,187 5 5
Wheat Acquisition Act, 1914	39,828 7 1	61,902 1 2	101,730 8 3	100,653 12 9	1,076 15 6
Sundry Deposits Account	396,452 0 8	1,722,731 16 2	2,119,183 16 10	1,682,144 13 9	437,039 3 1
TOTALS	£ 4,925,637 16 4	8,531,825 15 2	13,457,463 11 6	8,203,193 17 2	*5,254,269 14 4

The Treasury, New South Wales,
Sydney, 11th August, 1916.

See page 168.

A. P. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

I HEREBY CERTIFY that the above statement represents the actual deposits with, and re-issues by, the Treasurer, during the year ended 30th June, 1916, on behalf of the accounts mentioned therein.

Given under my hand, this 21st day of September, 1916.

F. A. COGHLAN,
Auditor-General.

Statement J.

TRUST MONEYS (INSOLVENT ESTATES) DEPOSIT ACCOUNT.

STATEMENT of TRUST MONEYS (Insolvent Estates) deposited in the TREASURY, and of the RE-ISSUES in the Year ended 30th June, 1916.

OFFICER DEPOSITING.	CREDIT BALANCE ON 30TH JUNE, 1915.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1916.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1916.	CREDIT BALANCE ON 30TH JUNE, 1916.
Official Assignee in Insolvency—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
W. H. Palmer [... ..]	5,254 15 6	2,139 8 3	7,394 3 9	2,887 11 4	4,506 12 5
TOTALS (see page 49)	£ 5,254 15 6	2,139 8 3	7,394 3 9	2,887 11 4	4,506 12 5

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

No. 3.

SPECIAL ACCOUNTS.

STATEMENT of RECEIPTS and PAYMENTS in the Year ended 30th June, 1916.

ACCOUNTS.								CREDIT BALANCES ON 30TH JUNE, 1915.	RECEIPTS IN THE YEAR ENDED 30TH JUNE, 1916.	TOTAL.	PAYMENTS IN THE YEAR ENDED 30TH JUNE, 1916.	CREDIT BALANCES ON 30TH JUNE, 1916.
								£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Colonial Treasurer's—												
Master in Equity Account	...	...	...	...	...	...	...	96,528 0 3	140,378 3 1	236,906 3 4	166,858 12 2	70,047 11 2
Master in Lunacy Account	...	...	...	...	...	...	...	29,217 2 0	98,214 4 3	127,431 6 3	119,746 4 6	7,685 1 9
Public Trustee Account	...	...	...	...	...	...	...	176,502 3 10	336,285 18 9	512,788 2 7	292,288 3 11	220,499 18 8
Prothonotary Account	...	...	...	...	...	...	...	3,145 13 6	35,627 16 1	38,773 9 7	15,404 18 4	23,368 11 3
Registrar of Probates Account	..	...	...	...	...	...	...	28,679 6 0	2,164 12 0	30,843 18 0	5,243 13 8	25,600 4 4
TOTALS...	...	...	...	...	...	...	£	334,072 5 7	612,670 14 2	946,742 19 9	599,541 12 7	*347,201 7 2

* See page 168.

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

No. 4.

THE CLOSER SETTLEMENT ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND EXPENDITURE

IN THE

YEAR ENDED 30TH JUNE, 1916.

No.
CLOSER SETTLE
ACCOUNT CURRENT of RECEIPTS and

Dr.

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Receipts:—		
Receipts under Closer Settlement Acts—		
On Account of the undermentioned Estates —		
Bibbenluke	3,030 6 7	
Boorabil	103 1 2	
Boree Creek	3,493 11 5	
Brookong	2,434 13 8	
Bygalore	545 0 0	
Cole Park and Malton	780 17 10	
Coreen and Back Paddock	10,557 8 10	
Crowther	2,052 0 5	
Emu Park	370 18 9	
Everton	1,494 15 11	
Eulabil	398 8 7	
Gobbagombalin	7,137 6 4	
Gunningbland	2,041 7 1	
Hardwicke	1,260 7 8	
Larras Lake	3,683 9 3	
Maharatta	3,244 11 2	
Marrar	3,559 5 4	
Mungery	4,659 15 11	
Myall Creek	7,343 4 4	
Nangus	1,266 11 11	
North Logan	3,859 16 9	
North Barellan	87 0 7	
Peel River	24,976 14 8	
Piallaway and Walhallow	2,605 12 1	
Pine Ridge	1,540 4 5	
Richlands	2,213 0 4	
Sunny Ridge	3,471 10 0	
Tibbereenah	1,834 15 8	
Tuppai	9,793 5 7	
Ungarie South	191 1 5	
Walla Walla	15,224 19 6	
Wandary	1,979 19 8	
Warrah	8,917 3 7	
		136,152 6 5
Improvement Leases, &c., resumed under the Closer Settlement Act, No. 74, 1912...		11,724 13 5
Fees under the Real Property Act		8,639 7 9
Transfer from Public Works Account as an advance in terms of section 8, subsection 1 of Public Works and Closer Settlement Funds Act, No. 9 of 1906		65,000 0 0
Total	£	221,516 7 7
To Balance on 30th June, 1915, brought forward		124,124 7 2
TOTAL	£	345,640 14 9

The Treasury, New South Wales,
Sydney, 11th August, 1916.

[A. P. PEARSON,
Comptroller of Accounts.

4.
MENT ACCOUNT.

EXPENDITURE in the Year ended 30th June, 1916.

Cr.

PARTICULARS OF EXPENDITURE.	PURCHASE MONEY.	CONTINGENT EXPENSES.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
By Payments:—			
For the acquisition of Land for the purposes of Closer Settlement, and Contingent Expenses in connection therewith, on account of the undermentioned Estates:—			
Boree Creek		245 8 6	
Bygalore	48,867 2 0	15 6 0	
Crowther		144 12 6	
Eulabil		0 1 6	
Emu Park	863 6 4		
Forest Vale	56,815 7 3		
Gorman's Hill West	6,337 16 6	2,119 13 6	
Maharatta	20 0 0		
Myall Creek		0 6 0	
Tuppai		27 3 0	
Ungarie South	33,545 16 1		
	£ 146,449 8 2	2,552 11 0	149,001 19 2
Compensation for Improvement Leases, &c. resumed under the Closer Settlement Act No. 74, 1912			36,390 17 10
Interest on Purchase Money, Closer Settlement Estates, acquired under section 3, Closer Settlement Amendment Act, No. 7, 1914			916 9 5
Recoup (under section 7, subsection 2, of Public Works and Closer Settlement Act No. 9, 1906) to the Consolidated Revenue Fund of Interest charged on Loans raised			19,024 10 0
Under Real Property Act			185 1 4
Re transfer under section 8, subsection 2 of Public Works and Closer Settlement Funds Act, No. 9, 1906, of advance from Public Works Account			65,000 0 0
Total	£		270,518 17 9
By Balance on 30th June, 1916—carried forward...			†75,121 17 0
TOTAL...	£		345,640 14 9

† See page 168.

W. A. HOLMAN,
Treasurer.

I HEREBY CERTIFY that the above Account represents the actual receipts and expenditure of the Treasurer on account of the Closer Settlement Account during the year ended 30th June 1916, and is in accordance with the requirements of the Audit Act, 1902, section 58.

Given under my hand, this 21st day of September, 1916.

F. A. COGHLAN,
Auditor-General.

No. 5.

THE PUBLIC WORKS ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND EXPENDITURE

IN THE

YEAR ENDED 30TH JUNE, 1916.

PARTICULARS OF RECEIPTS.		AMOUNT.	TOTAL.
		£ s. d.	£ s. d.
To Repayments to Credit of undermentioned Votes, previous years:—			
Premier—			
Immigration and Tourist Bureau—Additions and Alterations to Accommodation Houses and Improvements to Caves and Tourist Resorts			9 18 6
Colonial Secretary and Minister of Public Health—			
Hospitals—			
Metropolitan, Suburban, and Country Hospitals—Grants under the provisions of Public Works and Closer Settlement Funds Act, 1906			2,056 19 7
Institutions for the Insane, &c.—			
Hospitals for the Insane generally			30 16 8
Miscellaneous—			
Police Buildings—Erection of, Additions to, and Cost of Land			146 14 11
Treasurer—			
Explosives—			
New Public Magazines at Bantry Bay, Middle Harbour—further sum			186 19 5
Carried forward		£	2,431 9 1

EXPENDITURE in the Year ended 30th June, 1916.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services, viz.:—		
Premier—		
Immigration and Tourist Bureau—Additions and Alterations to Accommodation Houses and Improvements to Caves and Tourist Resorts		1,644 16 1
Colonial Secretary and Minister of Public Health—		
Hospitals—		
Metropolitan, Suburban, and Country Hospitals—Grants under the provisions of Public Works and Closer Settlement Funds Act, 1906	15,327 8 5	
Royal Prince Alfred Hospital—Nurses' Home—further sum	153 19 0	
Newcastle Hospital—Additions, &c.	12,500 0 0	
Parramatta Hospital—Towards Additions and Resumption of Land	504 15 4	
		28,486 2 9
Institutions for the Insane, &c.—		
Hospitals for the Insane, generally		2,719 7 0
State Hospitals and Asylums—		
Rookwood Hospital—Additions, &c.	257 9 8	
Waterfall " " " " " " " " " " " "	196 12 10	
Coast " " " " " " " " " " " "	14 12 1	
		468 14 7
Miscellaneous—		
Police Buildings—Erection of, Additions to, and Cost of Land	2,789 12 2	
Oil Launches and Engines for use of Fisheries Inspectors	7 0 0	
		2,796 12 2
Treasurer—		
Government Printer—Purchase of Machinery and Plant		3,242 2 4
Explosives—		
New Public Magazines at Bantry Bay, Middle Harbour—further sum	1,571 18 6	
Purchase and Equipment of new Tug	150 13 7	
		1,722 12 1
Sydney Harbour Trust—		
Renewals and Replacement of Wharfs, Jetties, and Plant, and Buildings under Reconstruction Schemes		26,979 8 5
Recoup to Treasurer's Advance Account, 1914-5, of amounts temporarily advanced on account of—		
Jenolan Caves—Additions and Alterations to Hotel	3,000 0 0	
New Zoological Gardens, Taronga Park... ..	4,366 9 8	
Newcastle Hospital	2,000 0 0	
Broken Hill and District Hospital—Erection of Children's Ward, including Surgical Ward	1,600 0 0	
Treasury—Electric Installation	77 6 0	
Bridges	5,371 6 11	
Punts, Ferries, and Launches	5,831 16 11	
Acquisition of Sites for Public Parks, &c.	5,215 1 5	
Erection of Vermin-proof Fence on Boundary between New South Wales and South Australia... ..	2,034 16 1	
Government House, Inner Domain—Lighting Grounds for Drill purposes	175 13 3	
Emu Plains Irrigation Farm—For the Purchase and Development of Wheat-growing—Purchase of Land at Woodlands and Tottenham	5,305 17 1	
Hunter District Water Supply and Sewerage Board—To enable the Board to carry out Sewerage Connections on the deferred payment system—the amount to be carried to Special Deposits Account—(Deferred Payments Account)	5,378 18 0	
	4,000 0 0	
		44,357 5 4
Recoup to Consolidated Revenue Fund, 1914-15—"Payments Unauthorised in Suspense"—		
Coast Hospital—Additions		12,102 15 2
Carried forward £		124,519 15 11

PUBLIC WORKS

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of undermentioned Votes, previous years :—		
Brought forward	£	2,431 9 1
Attorney-General and Justice— Miscellaneous— Registrar-General's Department—Installation of Automatic Telephones .. .. .	.....	770 0 0
Secretary for Lands— Miscellaneous Services— Towards the Purchase, Acquisition, or Resumption of Sites for Public Parks, Resumption of Foreshores, and other Public Purposes, and expenses in connection therewith .. .. .	.....	44 0 0
For Construction of Roads, Water Conservation, and otherwise improving Lands for Settlement. ....	.....	100 10 7
Forestry— To meet expenditure in connection with Afforestation and Re-afforestation, Resumptions, Survey and Improvement of Land for Forestry purposes... ..	.....	10 8 0
Public Works— For Construction of Works generally—Works, Buildings, and Services :— Roads (as per Schedule, <i>see page 64</i>)	179 9 8	
Harbours and Rivers—Dredge Service in connection with Permanent Improvements of Harbours and Rivers (as per Schedule, <i>see page 68</i>)	54 18 5	
Water Supplies	48 5 5	
Public Buildings (as per Schedule, <i>see page 70</i>)	1,600 0 0	
		1,882 13 6
For Construction of Works generally— Roads (as per Schedule, <i>see page 64</i>)	214 13 8	
Bridges (as per Schedule, <i>see page 66</i>)	375 0 6	
Punts, Ferries, and Launches	42 4 0	
Public Watering Places, Drainage	5 8 0	
Harbours and Rivers—Dredge Service in connection with Permanent Improvements of Harbours and Rivers (as per Schedule, <i>see page 68</i>)	1,250 19 5	
Water Supplies	1,697 6 4	
Railways and Tramways	2,559 15 5	
Sanitary Accommodation—Centennial Park	360 0 5	
Works undertaken for Shires and Municipalities under Contract, for repayment	2,927 15 1	
		9,433 2 10
Grants under section 5 of Public Works Fund Act to Shires and Municipalities .. .. .	.....	389 2 2
Metropolitan Board of Water Supply and Sewerage— Renewals of Water Mains, Sewers, Plant, Buildings, &c., for Renewal Works generally; also recoup to Loan Votes for Machinery and Plant worn out or dismantled .. .. .	.....	17 14 8
Carried forward	£	15,079 0 10

ACCOUNT.

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services, viz. :—		
Brought forward	£	124,519 15 11
Attorney-General and Justice— Miscellaneous— Penitentiary—Long Bay	1,705 5 9	
Electric Wiring, Ministerial Office	173 0 0	
Supreme Court—Additions	1,410 0 9	
Court-houses Erection, Additions, and Purchase of Sites	583 7 0	
Gaols—Additions, Renewals, &c.	41 19 7	
		3,913 13 1
Secretary for Lands— Miscellaneous Services— Towards the Purchase, Acquisition, or Resumption of Sites for Public Parks, Resumption of Foreshores, and for other Public Purposes, and expenses in connection therewith	13,748 10 7	
Compensation in connection with the Resumption of Lands for Roads, under the Public Roads Act, 1902	373 6 9	
For Construction of Roads, Water Conservation, and otherwise improving Lands for Settlement	6,548 12 9	
Orange Land Board—Caretaker's quarters	480 0 0	
Famworth Land Board Office—Repairs and Alterations	360 0 0	
To meet cost of erection of a second wharf at Bottle and Glass Point	1,499 6 2	
Western Land Board—To meet half cost of construction and renewal of Vermin-proof Fence on the boundary between New South Wales and South Australia	961 9 10	
		23,971 6 1
Forestry— To meet expenditure in connection with Afforestation and Re-afforestation, Resumptions, Survey, and Improvement of Land for Forestry purposes	6,449 11 5	
Afforestation, Clearing, Fencing, and Preparing Land, and Planting—further sum	45 3 7	
To meet expenses in connection with re-afforestation—further sum	44 9 1	
		6,539 4 1
Public Works— For Construction of Works generally—Works, Buildings, and Services :— Harbours and Rivers—Dredge Service in connection with Permanent Improvements of Harbours and Rivers—(as per Schedule, <i>see page 69</i>)... ..	520 4 3	
Public Buildings—(as per Schedule, <i>see page 71</i>)	2 5 0	
		522 9 3
For Construction of Works generally— Roads—(as per Schedule, <i>see page 65</i>)	3,593 19 1	
Bridges—(as per Schedule, <i>see page 67</i>)	16,566 8 5	
Punts, Ferries, and Launches	9,080 0 6	
Public Watering Places, Drainage	335 16 10	
Harbours and Rivers—Dredge Service in connection with Permanent Improvements of Harbours and Rivers—(as per Schedule, <i>see page 69</i>)... ..	5,765 11 1	
Water Supplies	1,487 7 0	
Public Buildings—(as per Schedule, <i>see page 71</i>)	55,998 1 7	
Sewerage of Government Institutions generally	55 5 1	
Railways and Tramways	4,923 6 9	
Sanitary Accommodation, Centennial Park	1,164 18 1	
To assist Shires and Municipalities in constructing Public Works	4,618 16 6	
		103,589 10 11
Recoup to Loan Vote—Works, Buildings, and Services in terms of appropriation under Loan Act No. 57, of 1912 .. .. .	.....	19,500 0 0
Grants under section 5 of Public Works Fund Act to Shires and Municipalities .. .. .	.....	706 17 8
Expenditure on Main Roads of the State under a Board constituted for the purpose .. .. .	.....	47,999 1 11
Metropolitan Board of Water Supply and Sewerage— Renewals of Water Mains, Sewers, Plant, Buildings, &c., for Renewal Works generally; also recoup to Loan Votes for Machinery and Plant worn out or dismantled .. .. .	.....	15,651 8 9
Hunter District Water Supply and Sewerage Board— Renewal of Water Mains and Sewers .. .. .	.....	817 9 3
Carried forward	£	347,730 16 11

PUBLIC WORKS

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of undermentioned Votes, previous years:—		
Brought forward	£	15,079 0 10
Public Instruction— School Buildings, Teachers' Residences and Sites, Equipment, Renewals and Improvement of Schools and Residences, and Materials ... ..	.....	190 0 0
Technical Education— For providing Sites, Buildings, and Equipment for Trade Schools, and for the extension of Technical Education, and for Alterations and Improvements to Existing Buildings ... ..	.....	16 8 6
On account of year 1906-7—		
Lands— For the purchase of Wire-netting, &c. ... ..	.....	1,228 4 5
Total Repayments to Credit of Votes (<i>Previous Years</i>)	£	16,513 13 9
To RECEIPTS:—		
Transfer from Consolidated Revenue Account, being two-thirds net proceeds of Sale of Crown Lands (to 25th June, 1916), exclusive of interest, less 20 per cent., under section 4, Act No. 9, 1906	354,817 15 4	
Proceeds of Sale of Land, under section 4 of Public Instruction Act of 1880	401 13 0	
Transfer from Consolidated Revenue Account—Amount in aid	235,000 0 0	
Repayment of Advance to Closer Settlement Account under section 8, sub-section 2 of Public Works and Closer Settlement Funds Act, No. 9, 1906	65,000 0 0	
		655,219 8 4
Total	£	671,733 2 1
To Balance on 30th June, 1915, brought forward		165,521 8 2
TOTAL	£	837,254 10 3

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

W. A. HOLMAN,
Treasurer.

ACCOUNT.

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services, viz.:—		
Brought forward	£	347,730 16 11
Public Instruction and Local Government—		
Public Instruction— School Buildings, Teachers' Residences and Sites, Equipment, Renewals and Improvement of Schools and Residences, and Materials ... ..	.....	178,440 12 11
Technical Education— For providing Sites, Buildings, and Equipment for Trade Schools, and for the Extension of Technical Education, and for Alterations and Improvements to Existing Buildings ... ..	.....	4,576 19 4
Public Library— Fitting Reference Library with Electric Light ... ..	.....	590 0 0
Observatory— For Purchase of Instruments ... ..	.....	150 3 11
University— Medical School Fittings ... ..	.....	481 10 1
Recoup to Loan Vote— School Buildings, Teachers' Residences, and other Buildings, &c., in terms of appropriation under Loan Act No. 57, 1912 ... ..	.....	25,000 0 0
Local Government— Grants to Shires and Municipalities— To assist Shires and Municipalities ... ..	.....	5,260 8 6
Agriculture— Erection and Installation of Fumigation Chambers—further sum ... ..	.....	88 6 0
Wentworth Irrigation Area— Supplying and Erecting a Duplicate Suction Gas Plant, Centrifugal Pump, and Additions to the Pump House, &c.	1 17 7	
New Subdivisions	170 13 9	
Concreting Main Channel, Erecting Foreman's Cottage and Charcoal Retorts, Completing Drains, Forming Roads, and Constructing Bridges	98 0 1	
Botanic Gardens, &c.— Rebuilding Palm House, Botanic Gardens; Erection of Sheds for Workmen, Centennial Park; and Building Retaining Wall, &c., Government Domains ... ..	.....	270 11 5
Botanic Gardens and Government Domains— Erection of and Additions to Buildings, and Improvements generally... ..	.....	164 15 8
Centennial Park, Botanic Gardens, and Government Domains— Sanitary accommodation, &c. ... ..	.....	2 9 6
	.....	87 6 11
Total payments on Account of Services	£	562,844 1 2
By Advance to Closer Settlement Fund, in terms of section 8, sub-section 1, of Public Works and Closer Settlement Funds Act, No 9, 1906 ... ..	.....	65,000 0 0
By Balance on 30th June, 1916, carried forward ... ..	.....	*209,410 9 1
TOTAL	£	837,254 10 3

* See page 168.

I HEREBY CERTIFY that the above account represents the actual receipts and expenditure of the Treasurer on account of the Public Works Account during the year ended 30th June, 1916, and is in accordance with the requirements of the Audit Act, 1902, section 58.

Given under my hand, this 21st day of September, 1916.

F. A. COGLAN,
Auditor-General.

Public Works Account.

ROADS—SCHEDULE.

DETAIL Statement of Repayments on account of previous years (supplied by the Department of Public Works) during the year ended 30th June, 1916.

HEAD OF SERVICE.								AMOUNT.		
								£	s.	d.
Ocean-street, Woollahra—Widening	...	...	...	...	...	...	...	2	13	7
Wood-blocking Parramatta Road	...	...	...	...	...	...	...	179	9	8
Advances to Officers, 1914-15, adjusted	...	...	...	...	...	...	...	212	0	1
TOTAL										
								*394	3	4

* See page 60.

Public Works Account.

ROADS—SCHEDULE.

DETAIL Statement of Expenditure (supplied by the Department of Public Works) during the Year ended 30th June, 1916.

HEAD OF SERVICE.										EXPENDITURE.		
										£	s.	d.
Opening New Roads to New Railways and Tramways...	...	...	...	...	...	...	...	...	...	1,080	13	6
Ocean-street, Woollahra, widening—towards ...	...	...	...	...	...	...	...	...	...	1,131	18	5
Road, South Grafton to Cangai ...	...	...	...	...	...	...	...	...	...	22	14	1
Cook's River Road—Widening ...	...	...	...	...	...	...	...	...	...	1,209	6	4
Unadjusted Advances to Officers, 1915-16 ...	...	...	...	...	...	...	...	...	...	149	6	9
TOTAL ...										£	*3,593	19 1

* See page 61.

Public Works Account.

BRIDGES—SCHEDULE.

DETAIL Statement of Repayments on account of previous years (supplied by Department of Public Works) during the year ended 30th June, 1916.

HEAD OF SERVICE.										AMOUNT.		
										£	s.	d.
Namoi River at Narrabri ...	...	...	...	...	...	...	...	...	...	31	3	7
Macquarie River at Minore ...	...	...	...	...	...	...	...	...	...	343	16	11
TOTAL ...										*375 0 6		

Public Works Account.

BRIDGES—SCHEDULE.

DETAIL Statement of Expenditure (supplied by the Department of Public Works) during the year ended 30th June, 1916.

HEAD OF SERVICE.								EXPENDITURE.		
								£	s.	d.
Dumaresq River, at Texas—towards	...	...	...	...	...	...	...	9	0	0
Macquarie River, at Wellington—towards	...	...	...	...	...	...	...	28	6	7
Namoi River, at Gunnedah—towards	...	...	...	...	...	...	...	4,592	1	6
Macintyre River, at Goondiwindi—towards	...	...	...	...	...	...	...	1,000	0	0
Mullet Creek, Dapto—towards	...	...	...	...	...	...	...	2,504	9	0
Throsby's Creek, Newcastle—towards	...	...	...	...	...	...	...	3,499	7	9
Minore Bridge, Macquarie River	...	...	...	...	...	...	...	3,254	6	3
Long Bridge, Maitland—Tarred metal deck	...	...	...	...	...	...	...	119	0	10
Macleay River Footbridge—towards	...	...	...	...	...	...	...	405	9	4
King's Creek at Wauchope—towards	...	...	...	...	...	...	...	1,154	7	2
TOTAL								£ *16,566 8 5		

* See page 60.

Public Works Account.

HARBOURS AND RIVERS AND DREDGE SERVICE.—SCHEDULE.

DETAIL Statement of Repayments on account of previous years (supplied by Department of Public Works) during the year ended 30th June, 1916.

HEAD OF SERVICE.										AMOUNT.		
										£	s.	d.
Botany Bay and Tributaries	...	...	...	...	...	...	...	...	...	1,140	19	5
Port Kembla Improvements—Coal Loading and Shipping Appliances	...	...	...	...	...	...	...	...	...	110	0	0
" " —No. 3 Jetty	...	...	...	...	...	...	...	...	...	37	6	2
Coff's Harbour Improvements	...	...	...	...	...	...	...	...	...	1	8	0
Manning River Improvements	...	...	...	...	...	...	...	...	...	16	4	3
TOTAL										£	1,305	17 10

Public Works Account.

HARBOURS AND RIVERS AND DREDGE SERVICE—SCHEDULE.

DETAIL Statement of Expenditure (supplied by the Department of Public Works)
during the year ended 30th June, 1916.

HEAD OF SERVICE.										EXPENDITURE.		
										£	s.	d.
Works Generally	...	...	...	...	...	...	...	...	...	2,058	0	5
Botany Bay—Cook's River—Resumptions	...	...	...	...	...	...	...	...	...	1,579	10	4
Port Kembla—North Bulli Co.'s Jetty—Renewal	...	...	...	...	...	...	...	...	...	0	6	0
„ No. 3 Jetty—Renewal	...	...	...	...	...	...	...	...	...	518	16	3
„ Jetty for Coaling Purposes	...	...	...	...	...	...	...	...	...	37	6	2
„ Relaying Railway Line to Unanderra—towards	...	...	...	...	...	...	...	...	...	1,900	0	0
Bald Face Quarry	...	...	...	...	...	...	...	...	...	190	8	2
Coff's Harbour Jetty	...	...	...	...	...	...	...	...	...	1	8	0
TOTAL										£	*6,285	15 4

Public Works Account.

PUBLIC BUILDINGS—SCHEDULE.

DETAIL Statement of Repayments on account of previous years (supplied by the Department of Public Works) during the year ended 30th June, 1916.

HEAD OF SERVICE.	AMOUNT.
	£ s. d.
Testing House, Lithgow	1,600 0 0
TOTAL	*1,600 0 6

Public Works Account.

PUBLIC BUILDINGS—SCHEDULE.

DETAIL Statement of Expenditure (supplied by the Department of Public Works)
during the year ended 30th June, 1916.

HEAD OF SERVICE.										EXPENDITURE.		
										£	s.	d.
Police Buildings	...	...	...	...	...	...	...	...	...	2	8	4
Coast Hospital	...	...	...	...	...	...	...	...	...	31,705	0	9
Locomotive Repair Shop, Newcastle	...	...	...	...	...	...	...	...	...	3,121	15	3
Centennial Park Improvement	...	...	...	...	...	...	...	...	...	1,272	17	5
Bega Court House...	...	...	...	...	...	...	...	...	...	10	15	1
Parliamentary Buildings	...	...	...	...	...	...	...	...	...	500	0	0
Botanic Gardens Refreshment Room	...	...	...	...	...	...	...	...	...	247	17	0
Government Printing Office	...	...	...	...	...	...	...	...	...	800	0	0
Taronga Park	...	...	...	...	...	...	...	...	...	17,276	0	1
Attorney-General and Justice	...	...	...	...	...	...	...	...	...	27	0	0
Boomi Court House	...	...	...	...	...	...	...	...	...	2	5	0
Minor Works—Erections, Additions, Renewals	...	...	...	...	...	...	...	...	...	1,034	6	10
TOTAL										£	*56,000	6 7

Public Works Account

PUBLIC BUILDINGS--SCHEDULE

Detail Statement of Expenditures (supplied by the Department of Public Works)
during the year ended 30th June 1916.

HEAD OF SERVICE		EXPENDITURE									
		1	2	3	4	5	6	7	8	9	10
Police Buildings		...	...	...	...	...	...	...	...	...	...
Court House		...	...	...	...	...	...	...	...	...	...
Locomotive Repair Shop, Newcastle		...	...	...	...	...	...	...	...	...	...
Centennial Park Improvement		...	...	...	...	...	...	...	...	...	...
Municipal House		...	...	...	...	...	...	...	...	...	...
Municipal Buildings		...	...	...	...	...	...	...	...	...	...
Botanic Gardens Refectory Room		...	...	...	...	...	...	...	...	...	...
Government Printing Office		...	...	...	...	...	...	...	...	...	...
Tangra Park		...	...	...	...	...	...	...	...	...	...
Attorney General and Justice		...	...	...	...	...	...	...	...	...	...
Boon Court House		...	...	...	...	...	...	...	...	...	...
Minor Works--Repairs, Additional, etc.		...	...	...	...	...	...	...	...	...	...
Total		1	...	...	...	...	...	...	...	...	...

No. 6.

RAILWAYS LOAN ACCOUNT, 1913:

(Act No. 20, 1913.)

ACCOUNT CURRENT

OF

RECEIPTS AND EXPENDITURE

IN THE YEAR ENDED 30TH JUNE, 1916.

No. **RAILWAYS LOAN**

ACCOUNT CURRENT of RECEIPTS and

Dr.

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Receipts:—		
Repayments on account of Expenditure, previous years:—		
Duplications:—		
<i>Main Suburban Line—</i>		
Sydney to Granville		995 14 7
<div style="position: absolute; top: 0; left: 0; bottom: 0; right: 0; border: 1px solid black; transform: rotate(45deg); transform-origin: bottom left;"></div>		
TOTAL	£	995 14 7

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

6.

ACCOUNT, 1913 (Act No. 20, 1913).

EXPENDITURE in the Year ended 30th June, 1916.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services, viz.:—		
Duplications—		
<i>South Coast Line—</i>		
Otford to Wollongong		995 14 7
<div style="position: absolute; top: 0; left: 0; bottom: 0; right: 0; border: 1px solid black; transform: rotate(45deg); transform-origin: bottom left;"></div>		
TOTAL... ..	£	995 14 7

W. A. HOLMAN
Treasurer.

I HEREBY CERTIFY that the above account represents the actual receipts and expenditure of the Treasurer on account of the Railways Loan Account, 1913, during the year ended 30th June, 1916, and is in accordance with the requirements of the Audit Act, 1902, Section 58.

Given under my hand, this 21st day of September, 1916.

F. A. COGHLAN,
Auditor-General

No. 7.

RAILWAYS LOAN ACCOUNT, 1915.

(Act No. 14, 1915.)

ACCOUNT CURRENT

OF

RECEIPTS AND EXPENDITURE

IN THE YEAR ENDED 30TH JUNE, 1916.

No.
RAILWAYS LOAN
ACCOUNT CURRENT of RECEIPTS and

Dr.

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Receipts :—		
Repayments on account of Expenditure, previous year :—		
Duplications—		
<i>South Coast Line—</i>		
Sydney to Sydenham Junction	200 0 0	
<i>Southern Line—</i>		
Cullerin to Harden... ..	2 6 8	
		202 6 8
Total Repayments to Credit of Expenditure, previous year ... £		202 6 8
Proceeds of Sale of Treasury Bills issued under Loan (Railways) Act No. 14, 1915		2,383,333 0 0
Total	£	2,383,535 6 8
To Balance on 30th June, 1915, brought forward	£	232,597 1 6
TOTAL	£	2,616,132 8 2

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

7.
ACCOUNT, 1915 (Act No. 14, 1915).
EXPENDITURE in the Year ended 30th June, 1916.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services, viz. :—		
Duplications—		
<i>Main Suburban Line—</i>		
Sydney to Granville		71 9 2
<i>Southern Line—</i>		
Picton to Goulburn	273,723 12 4	
Goulburn to Cullerin	550 3 3	
Cullerin to Harden	367,700 18 1	
Harden to Cootamundra	60,598 4 6	
		702,572 18 2
<i>Western Line—</i>		
Emu Plains to Blaxland	103 6 7	
Bowenfels to Bathurst	197,147 9 0	
Bathurst to Orange	104,419 11 7	
		301,670 7 2
<i>Northern Line—</i>		
Waratah to West Maitland	28,048 16 0	
West Maitland to Murrurundi	50,141 5 11	
Murrurundi to Tamworth... ..	180 12 6	
		78,370 14 5
<i>South Coast Line—</i>		
Sydney to Sydenham Junction	15,509 14 9	
Sydenham to Hurstville	2,490 17 4	
Waterfall to Otford	554 5 1	
Otford to Wollongong	125,999 9 0	
		144,554 6 2
Total Services... ..	£	1,227,239 15 1
By Balance on 30th June, 1916, carried forward	£	*1,388,892 13 1
TOTAL	£	2,616,132 8 2

* See page 168.

W. A. HOLMAN,
Treasurer.

I HEREBY certify that the above account represents the actual receipts and expenditure of the Treasurer on account of the Railways Loan Account, 1915, during the year ended 30th June, 1916, and is in accordance with the requirements of the Audit Act, 1902, Section 58.

Given under my hand, this 21st day of September, 1916.

F. A. COGHLAN,
Auditor-General.

No. 8.

THE GENERAL LOAN ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND EXPENDITURE

IN THE YEAR ENDED 30TH JUNE, 1916.

THE GENERAL

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of the undermentioned Votes, previous years, viz. :—		
ACT 54 VICTORIA No. 33.		
Sewerage Branch— Completion of Western Suburbs Sewerage Scheme (Schedule B of Act 54 Vic. No. 17)		307 12 6
ACT No. 36, 1905.		
Secretary for Lands— Loan to Pastures Protection Boards, under Act No. 111, 1902, for the Purchase of Wire-netting or other material and plant for the destruction of Rabbits		8,589 11 10
ACT No. 19, 1907.		
Lands— For the purchase of Wire netting or other material and plant for the Destruction of Rabbits, under section 30 of Act No. 111, 1902—further sum		4,855 15 6
ACT No. 43, 1910.		
Sydney Harbour Trust— Resumption of land at Jones Bay, and at Darling Island, Pyrmont		20 0 0
Railways— Towards construction of Flemington to Belmore, and Wardell-road to Glebe Island and Darling Island Railways		13,885 2 5
Carried forward...	£	27,658 2 3

LOAN ACCOUNT.

EXPENDITURE in the Year ended 30th June, 1916.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services, viz. :—		
ACT 54 VICTORIA No. 33.		
Sewerage Branch— Completion of Western Suburbs Sewerage Scheme (Schedule B of Act 54 Vic. No. 17)		25,582 16 9
ACT No. 36, 1905.		
Secretary for Lands— Loan to Pastures Protection Boards, under Act No. 111, 1902, for the purchase of Wire-netting or other material and plant for the Destruction of Rabbits		5,494 9 7
ACT No. 59, 1906.		
Water and Drainage and Artesian Wells (Amending) Act of 1906		120 0 0
ACT No. 19, 1907.		
Lands— For the Purchase of Wire-netting or other material and plant for the Destruction of Rabbits, under section 30 of Act No. 111, 1902—further sum		936 6 2
ACT No. 16, 1909.		
Hunter District Water Supply and Sewerage Board— New Offices, Workshops and Stores, including Cost of Site		7,030 17 1
ACT No. 43, 1910.		
Sydney Harbour Trust— Resumption of Land at Jones Bay, and at Darling Island, Pyrmont		9,668 6 0
Railways— Towards construction of Flemington to Belmore, and Wardell-road to Glebe Island and Darling Island Railways		12,000 0 0
Water Supply— Compensation Weirs, Nepean River—further sum		13 13 8
Carried forward...	£	60,846 9 3

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of the undermentioned Votes, previous years, viz. :—		
Brought forward	£	27,658 2 3
Act No. 25, 1911—		
Railway Construction—		
North Coast Railway (Maitland to South Grafton)—further sum	569 9 8	
Cooma to Bombala—further sum	270 0 0	
Tullamore to Tottenham—further sum	134 4 9	
Wagga Wagga to Tumbarumba	63 11 8	
Muswellbrook to Merriwa	30 0 0	
		1,067 6 1
Sewerage Construction—		
Long Bay Ocean Outfall—further sum		349 8 8
Water Supply—		
Country Towns Water Supplies—further sum		32 1 10
Water Conservation—		
Murrumbidgee Irrigation Area—for the Acquisition and Disposal of Lands for Settlement Purposes		78 0 0
Industrial Undertakings :—		
State Brickworks, Botany—to provide means of delivery	1,260 4 3	
Kiama (No. 2) State Metal Quarry—establishment	95 4 9	
Port Kembla State Metal Quarry—establishment	350 0 0	
		1,705 9 0
Miscellaneous :—		
New Public Abattoir at Homebush Point—further sum		5 0 0
Act No. 13, 1912.		
Railway Construction—		
Moree to Mungindi—further sum		126 8 8
Act No. 44, 1912.		
Water Act—Works		10 4 5
Carried forward	£	31,032 0 11

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services—continued.		
Brought forward	£	60,846 9 3
Act No. 25, 1911—		
Railway Construction—		
North Coast Railway (Maitland to South Grafton)—further sum	831 6 11	
Cooma to Bombala—further sum	270 0 0	
Tullamore to Tottenham	134 4 9	
Wagga Wagga to Tumbarumba	63 11 8	
Muswellbrook to Merriwa	96 2 4	
Land Resumptions for Authorised Railways	20 0 0	
		1,415 5 8
Sewerage Construction—		
Long Bay Ocean Outfall—further sum		497 1 10
Water Supply—		
Country Towns Water Supplies—further sum		32 1 10
Water Conservation—		
Murrumbidgee Irrigation Area—for the Acquisition and Disposal of Lands for Settlement Purposes		45 8 6
Industrial Undertakings—		
State Brickworks, Homebush Bay—to provide means of delivery	177 16 5	
State Brickworks, Botany—to provide means of delivery	197 13 6	
Kiama (No. 2) State Metal Quarry—establishment	637 7 3	
Port Kembla State Metal Quarry—establishment	350 0 0	
		1,362 17 2
Miscellaneous—		
New Public Abattoirs at Homebush Point—further sum		5 0 0
Act No. 13, 1912.		
Railway Construction—		
Moree to Mungindi—further sum		711 2 7
Act No. 44, 1912.		
Water Act—Works		17,534 6 7
Act No. 57, 1912.		
Sydney Harbour Trust—		
Towards Resumption of Australian Gaslight Company's premises, Darling Harbour, and adjacent additional area		201,711 6 9
Registrar-General's Office—		
Additional Accommodation		505 13 0
Carried forward	£	284,666 13 2

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

Dr.

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of the undermentioned Votes, previous years, viz:—		
Brought forward	£	31,032 0 11
ACT No. 57, 1912—continued.		
Public Works and Services—		
Railway Construction—		
Railways (<i>per Schedule, see page 116</i>) ... ..	.....	295 14 0
Tramway Construction—		
Tramways generally—further sum ... ..	.....	1,295 0 0
Water Conservation, Irrigation, Water Supply, Sewerage and Drainage (<i>per Schedule, see page 118</i>) ... ..	.....	622 13 0
Miscellaneous—		
New Public Abattoir, Freezing Houses, and other Works, at Homebush Point—further sum ... ..	.....	228 8 9
Industrial Undertakings (<i>per Schedule, see page 120</i>) ... ..	.....	6 0 0
Works, Buildings and Services (<i>to be recouped by payment from Public Works Fund over a period of ten years</i>); for detail statement see page 122 ... ..	.....	29,659 17 3
Public Instruction—		
School Buildings, Teachers' Residences and other Buildings, School and Residence Sites, Additions, &c.—special vote—(<i>to be recouped by payment from Public Works Fund over a period of ten years</i>) ... ..	.....	26,767 19 0
ACT No. 5, 1914—		
Colonial Secretary—		
Meat Distributing Dépôt, Pyrmont—Excavations, Buildings and Fittings	15 18 8	
Meat Distributing Dépôt, Pyrmont—Railway Works, including Platform and Awning, Completion of Roads, &c.	0 15 0	
Towards Erection of Pig and Calf Market, Abattoir Area	81 12 9	98 6 5
Industrial Undertaking—		
State Bakery Establishment ... ..	.....	534 0 0
Resumed Properties Branch—		
Improvements of Observatory Hill Resumed Area, and erection of Workmen's Dwellings, &c. ... ..	.....	2,297 8 10
Sydney Harbour Trust—		
Towards Construction of Works generally, and for the improvement of the Port ... ..	.....	3,606 6 3
Tramways—		
Additions to Lines, Workshops, and Buildings, Duplication of Lines, and for other purposes ... ..	.....	179 14 5
Carried forward	£	96,623 8 10

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services—continued.		
Brought forward	£	284,666 13 2
ACT No. 57, 1912—continued.		
Public Works and Services—		
Railway Construction—		
Railways (<i>per Schedule, see page 117</i>) ... ..	.....	295 14 0
Tramway Construction—		
Tramways generally—further sum ... ..	.....	1,250 0 0
Water Conservation, Irrigation, Water Supply, Sewerage and Drainage (<i>per Schedule, see page 119</i>) ... ..	.....	832 0 0
Miscellaneous—		
New Public Abattoir, Freezing Houses, and other Works, at Homebush Point—further sum	228 8 9	
Sydney Harbour Bridge—towards	131 1 5	359 10 2
Industrial Undertakings (<i>per Schedule, see page 121</i>) ... ..	.....	2,256 13 10
Works, Buildings, and Services (<i>to be recouped by payment from Public Works Fund over a period of ten years</i>); for detail statement see page 123 ... ..	.....	2,239 10 2
Public Instruction—		
School Buildings, Teachers' Residences and other Buildings, School and Residence Sites, Additions, &c.—special vote—(<i>to be recouped by payment from Public Works Fund over a period of ten years</i>) ... ..	.....	9,239 15 5
ACT No. 5, 1914—		
Colonial Secretary—		
Meat Distributing Dépôt, Pyrmont—Excavations, Buildings, and Fittings	1,397 14 6	
Meat Distributing Dépôt, Pyrmont—Railway Works, including Platform and Awning, Completion of Roads, &c.	33 15 9	
Towards Erection of Pig and Calf Market, Abattoir Area	198 19 4	
Towards Erection of New Saleyards, Abattoir Area	12 1 5	1,642 11 0
Industrial Undertaking—		
State Bakery—Establishment ... ..	.....	767 8 8
Resumed Properties Branch—		
Improvements of Observatory Hill Resumed Area, and erection of Workmen's Dwellings, &c. ... ..	.....	7,748 0 10
Sydney Harbour Trust—		
Towards Construction of Works generally, and for the improvement of the Port	4,645 10 10	
Resumption of Land at Jones' Bay and at Darling Island, Pyrmont—further sum	24,887 15 2	29,533 6 0
Tramways—		
Additions to Lines, Workshops, and Buildings, Duplication of Lines, and for other purposes	41,658 6 4	
Additional Power-house to meet expansion of Traffic	35,674 15 8	77,333 2 0
Carried forward	£	418,164 5 3

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of the undermentioned Votes, previous years, viz. :—		
Brought forward	£	96,623 8 10
ACT No. 5, 1914—continued.		
Railway Construction—		
North Coast Railway—further sum	24,541 19 10	
Parkes to Peak Hill—further sum	2,137 16 6	
Galong to Burrowa—further sum	4,862 14 3	
Finley to Tocumwal—further sum	4 4 4	
Dunedoo to Coonabarabran—further sum	1,012 6 9	
Wagga Wagga to Tumbarumba—further sum	176 12 6	
Muswellbrook to Merriwa—further sum	139 5 2	
Moree to Mungindi—further sum	4,049 12 10	
Barellan to Mirrool—further sum	1,157 1 9	
Cooma to Bombala—further sum	2 0 0	
		38,083 13 11
Tramway Construction—		
Tramways generally—further sum ... ..	.....	11,394 10 10
Sewerage Construction—		
Long Bay Ocean Outfall—further sum ... ..	.....	1,851 12 9
Water Supply—		
Country Towns Water Supplies generally—further sum ... ..	.....	510 17 1
Harbours and Rivers—		
Newcastle Harbour Improvements, including Dredging and other Plant—further sum	4 8 6	
Port Kembla Improvements, Wharfage and Shipping Appliances	50 0 0	
Coff's Harbour Jetty—Extension and Improvements	3 10 0	
Coff's Harbour Improvements—further sum	317 18 3	
Government Dockyard and Workshops, Newcastle—Extension	483 16 10	
		859 13 7
Industrial Undertakings—		
State Brickworks, Botany—Establishment—further sum	14 14 3	
New Workshops and Timber Depôt—further sum	44 0 0	
		58 14 3
Hunter District Water Supply and Sewerage Board—		
Water Supply—		
Extension of Reticulation—further sum	191 15 11	
Improvements and Other Works—further sum	13 15 1	
		205 11 0
Carried forward	£	149,588 2 3

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services—continued.		
Brought forward	£	418,164 5 3
ACT No. 5, 1914—continued.		
Railway Construction—		
North Coast Railway—further sum	24,293 4 9	
Parkes to Peak Hill—further sum	576 14 3	
Galong to Burrowa—further sum	1,440 1 7	
Finley to Tocumwal—further sum	153 5 0	
Dunedoo to Coonabarabran—further sum	1,012 6 9	
Wagga Wagga to Tumbarumba—further sum	176 12 6	
Forbes to Stockinbingal—further sum	14 0 4	
Muswellbrook to Merriwa—further sum	145 5 2	
Moree to Mungindi—further sum	3,602 1 8	
Barellan to Mirrool—further sum	1,157 1 9	
Cooma to Bombala—further sum	2 0 0	
Burren Junction to Coonabarabran	407 15 5	
Dubbo to Werris Creek—towards	208 14 7	
		33,189 3 9
Tramway Construction—		
Tramways generally—further sum ... ..	.....	11,263 15 10
Sewerage Construction—		
Long Bay Ocean Outfall Sewer—further sum ... ..	.....	1,851 12 9
Water Supply—		
Country Towns Water Supplies generally—further sum ... ..	.....	551 17 1
Harbours and Rivers—		
Newcastle Harbour Improvements, including Dredging and other Plant—further sum	4 8 6	
Port Kembla Improvements, Wharfage and Shipping Appliances	1 5 4	
Coff's Harbour Jetty—Extension and Improvements	1,438 19 10	
Coff's Harbour Improvements—further sum	3,431 14 11	
Government Dockyard and Workshops, Newcastle—Extension	742 7 2	
Newcastle Floating Dock—towards	38 5 3	
		5,657 1 0
Miscellaneous—		
New Public Abattoirs, Freezing Houses, and other works at Homebush Point	37 11 4	
New Store Depôt at Leichhardt... ..	1 11 9	
		39 3 1
Industrial Undertakings—		
Kiama (No. 2) State Metal Quarry—further sum	8 14 2	
State Brickworks, Homebush Bay—Establishment—further sum	1,057 5 11	
State Brickworks, Botany—Establishment—further sum	485 14 6	
New Workshops and Timber Depôt—further sum	50 18 7	
Constructor of Buildings—Working Capital	2,206 11 7	
Monier Pipe and Reinforced Concrete Works	926 4 1	
		4,735 8 10
Hunter District Water Supply and Sewerage Board—		
Water Supply—		
Extension of Reticulation—further sum	245 14 7	
Improvements and other works—further sum	493 7 7	
		739 2 2
Sewerage—		
Extension and Reticulation—further sum ... ..	.....	0 2 0
Carried forward... ..	£	476,191 11 9

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of the undermentioned Votes, previous years, viz.:—		
Brought forward	£	149,588 2 3
Act No. 5, 1914— <i>continued</i> .		
Public Instruction—		
Miscellaneous—		
Farm Home for Boys, Gosford—For Building the necessary accommodation for State Children at Gosford—further sum .....	.....	32 1 4
ACT No. 31, 1914.		
Fisheries—		
Towards Purchase of Trawlers, &c. ....	.....	5 12 5
Sydney Harbour Trust—		
Towards Construction of Works generally, and for the improvement of the Port ... ..	.....	17,218 19 7
Railways—		
Additions to Railway Lines, Stations, and Buildings, and for other purposes	107 10 9	
Towards Construction of Flemington to Belmore and Wardell Road to Glebe Island and Darling Island Railways ...	75 19 0	
Rozelle Bay to Darling Island Railway	58,325 4 1	
		58,508 13 10
Carried forward	£	225,353 9 5

Cr.

EXPENDITURE in the Year ended 30th June, 1916—*continued*.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services— <i>continued</i> .		
Brought forward	£	476,191 11 9
Act No. 5, 1914— <i>continued</i> .		
Public Instruction—		
Miscellaneous—		
Technical Education—New Buildings and Additions, purchase of Sites and Alterations to Buildings	7,994 11 3	
State Children Relief Department—Buildings for Cottage Homes at Parramatta and Mittagong	1 5 7	
Farm Home for Boys, Gosford—For Building the necessary accommodation for State Children at Gosford—further sum	104 19 7	
Observatory—Site Resumptions and Purchases, Buildings, Clearing, &c....	691 12 0	
		8,792 8 5
Water Conservation and Irrigation Commission—		
For the Construction of Burrinjuck Dam, Murrumbidgee Canals, Purchase of Stock, Assisting Settlers, Payment of tenant-rights, &c.	425 11 1	
Land Resumptions and Compensation—Burrinjuck Storage Reservoir and Murrumbidgee Irrigation Areas	88 0 0	
Construction of Railway Sidings, Yards, Bacon Factory, and Cold Storage	5,387 2 11	
		5,900 14 0
ACT No. 31, 1914.		
Fisheries—		
Towards purchase of Trawlers, &c. ....	.....	2,745 10 11
Housing Board—		
For the Purchase or Resumption of Land for the Erection of Buildings and the Construction of Works, and for other Costs and Expenses under the Housing Act, 1912, the amount to be carried to the Housing Fund constituted under the said Act, Dacey Garden Suburb ... ..	.....	35,000 0 0
Resumed Properties Branch—		
Improvement of Observatory Hill Resumed Area, and Erection of Shops, Dwellings, &c. ....	.....	4,459 19 10
Sydney Harbour Trust—		
Towards construction of Works generally, and for the improvement of the Port—further sum ... ..	.....	49,712 7 4
Railways—		
Rolling Stock to meet additional traffic requirements and equipment of New Lines	262,920 16 3	
Additions to Railway Lines, Stations, and Buildings, and for other purposes	173,083 19 2	
Towards Construction of Flemington to Belmore and Wardell Road to Glebe Island and Darling Island Railways ...	446 18 10	
Rozelle Bay to Darling Island Railway	12,221 14 6	
Darling Harbour Lines—Remodelling	1,224 7 3	
		449,897 16 0
Tramways—		
Rolling Stock to meet expansion of Traffic, and Equipment of New Lines	3,576 19 7	
Additions to Lines, Workshops, Buildings, and Power House, Duplications of Lines, and for other purposes	91,509 14 3	
		95,086 13 10
Carried forward	£	1,127,787 2 1

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of the undermentioned Votes, previous years, viz. :—		
Brought forward ... .. £	.....	225,353 9 5
Act No. 31, 1914— <i>continued</i> .		
Water Conservation and Irrigation— For the Construction of Burrinjuck Dam, Murrumbidgee Canals, Purchase of Stock, Assisting Settlers, Payment of Tenant-rights, &c....	.....	120,815 10 6
Lands— Advances to Settlers on Land held under Leasehold Tenures under the Crown Lands Acts, to enable them to clear lands for wheat areas	.....	755 14 0
Railway Construction— North Coast Railway—further sum Dunedoo to Coonabarabran—further sum Wagga Wagga to Tumbarumba—further sum Forbes to Stockinbingal—further sum Muswellbrook to Merriwa—further sum Wyalong to Cudgellico—further sum Tullamore to Tottenham—further sum Barellan to Mirrool—further sum Glenreagh to Dorrigo—further sum Cooma to Bombala—further sum Dubbo to Werris Creek—further sum Condobolin to Broken Hill—further sum	44,608 8 7 4,070 8 0 1,957 4 11 3,212 6 3 3,326 9 4 635 16 4 518 0 4 2,335 3 9 3,782 13 9 2,176 13 11 87 2 8 20,828 13 9	87,539 1 7
Metropolitan Railway Construction— City Electric Railway—further sum ... ..	.....	0 7 6
Tramway Construction— Tramways generally—further sum ... ..	.....	12,418 16 7
Sewerage Construction— Metropolitan Sewerage and Stormwater Channels—further sum Country Towns Sewerage and Stormwater Channels—further sum Newcastle Sewerage—further sum Long Bay Ocean Outfall—further sum	59 14 6 463 6 6 7 12 5 3,759 7 8	4,290 1 1
Water Supply— Country Towns Water Supplies generally—further sum Improvements, Sydney Water Supply—towards Hunter District Water Supply Amplification—towards	4,769 15 8 6 0 11 0 9 0	4,776 5 7
Carried forward ... .. £	.....	455,949 6 3

EXPENDITURE in the Year ended 30th June, 1916—*continued*.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services— <i>continued</i> .		
Brought forward ... .. £	.....	1,127,787 2 1
Act No. 31, 1914— <i>continued</i> .		
Water Conservation and Irrigation— Land Resumptions and Compensation—Burrinjuck Storage Reservoir and Murrumbidgee Irrigation Areas For the Construction of Burrinjuck Dam, Murrumbidgee Canals, Purchase of Stock, Assisting Settlers, Payment of Tenant-rights, &c.	16,042 2 5 196,222 3 9	212,264 6 2
Lands— Advances to Settlers on Land held under Leasehold Tenures under the Crown Lands Acts, to enable them to clear lands for wheat crops	.....	6,177 9 1
Railway Construction— North Coast Railway—further sum Galong to Burrowa—further sum Dunedoo to Coonabarabran—further sum Wagga Wagga to Tumbarumba—further sum Forbes to Stockinbingal—further sum Muswellbrook to Merriwa—further sum Wyalong to Cudgellico—further sum Tullamore to Tottenham—further sum Barellan to Mirrool—further sum Glenreagh to Dorrigo—further sum Cooma to Bombala—further sum Sydenham to Botany—further sum Dubbo to Werris Creek—further sum Condobolin to Broken Hill—further sum Land Resumptions for authorised railways—further sum	73,718 6 0 6,194 2 9 14,057 9 9 5,811 0 0 3,248 7 10 3,309 5 3 721 10 3 158 11 0 5,013 7 8 14,607 14 5 4,603 5 5 2,974 1 10 888 13 5 21,457 17 2 32,145 18 11	188,909 11 8
Metropolitan Railway Construction— City Electric Railway—further sum Eastern Suburbs Electric Railway—further sum Western Suburbs Electric Railway—further sum	5,577 15 8 40 4 6 442 16 9	6,060 16 11
Tramway Construction— Tramways generally—further sum ... ..	.....	42,119 1 4
Sewerage Construction— Metropolitan Sewerage and Stormwater Channels—further sum Country Towns Sewerage and Stormwater Channels—further sum Newcastle Sewerage—further sum Long Bay Ocean Outfall Sewer—further sum	27,313 19 0 35,761 2 3 8,481 13 4 10,991 16 9	82,548 11 4
Water Supply— Country Towns Water Supplies generally—further sum Improvements, Sydney Water Supply—towards Hunter District Water Supply Amplification—towards	110,898 3 11 1,354 14 9 1,894 12 9	114,147 11 5
Carried forward ... .. £	.....	1,780,014 10 0

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of the undermentioned Votes, previous years, viz. :—		
Brought forward	£	455,949 6 3
Act No. 31, 1914— <i>continued</i> .		
Harbours and Rivers—		
Newcastle Harbour Improvements and Wharfage, including Dredging and other Plant—further sum	11,304 17 2	
Port Kembla Improvements, Wharfage and Shipping Appliances—further sum	3,929 3 10	
Government Dockyards and Workshops, Newcastle—Extension—further sum	185 17 7	
		15,419 18 7
Public Buildings—		
New Store Depot at Leichhardt—further sum		285 8 7
Industrial Undertakings—		
State Metal Quarries	912 18 0	
New Workshops and Timber Depot—further sum	263 2 11	
		1,176 0 11
Meat Industry and Abattoir Board—		
New Public Abattoir and other Works at Homebush Point, Meat Distributing Depot, Pig and Calf Market Saleyards, Meat Export and other Works and Buildings, including Land Resumptions and Costs—further sum		12,986 11 8
Miscellaneous—		
Works undertaken for Shires and Municipalities under contract for repayment		1,984 6 0
Metropolitan Board of Water Supply and Sewerage—		
Water Supply—		
General Reticulation, Improvements, &c., including Sydney Water Supply Amplification—further sum	162 1 9	
Sewerage—		
Construction and Ventilation of Sewers generally—further sum	51 18 9	
		214 0 6
Hunter District Water Supply and Sewerage Board—		
Water Supply—		
Extension of Reticulation—further sum	232 17 8	
Improvements and other Works—further sum	104 15 0	
		337 12 8
Sewerage—		
Extension and Reticulation—further sum		1 8 1
Agriculture—		
To provide for the clearing of Crown Lands at Tottenham and Trangie, and the growing of Wheat thereon		2,187 10 7
Carried forward	£	490,542 3 10

EXPENDITURE in the Year ended 30th June, 1916—*continued*.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services— <i>continued</i> .		
Brought forward	£	1,780,014 10 0
Act No. 31, 1914— <i>continued</i> .		
Harbours and Rivers—		
Newcastle Harbour Improvements and Wharfage, including Dredging and other Plant—further sum	106,532 4 8	
Port Kembla Improvements, Wharfage and Shipping Appliances—further sum	27,256 2 6	
Coff's Harbour Improvements—further sum	19,923 18 9	
Cook's River Improvements—towards	4,569 9 5	
Government Dockyards and Workshops, Newcastle—Extension—further sum	4,834 8 5	
		163,116 3 9
Public Buildings—		
New Store Depot at Leichhardt—further sum	2,012 17 3	
New Offices, Department of Agriculture—towards	62 16 8	
Central Railway Station, completion of New Offices—towards	3,000 0 0	
		5,075 13 11
Industrial Undertakings—		
State Metal Quarries	7,262 5 1	
New Workshops and Timber Depot—further sum	3,694 5 2	
State Quarry, Maroubra—Establishment—further sum	3,072 19 7	
Monier Pipe and Reinforced Concrete Works—further sum	160 6 10	
		14,189 16 8
Meat Industry and Abattoir Board—		
New Public Abattoir and other works at Homebush Point—Meat Distributing Depot, Pig and Calf Market, Sale Yards, Meat Export and other Works and Buildings, including Land Resumptions and Costs—further sum		14,724 5 8
Miscellaneous—		
State Power Supply, Survey, Lands, &c.	363 13 8	
Works undertaken for Shires and Municipalities under contract for repayment	925 3 2	
		1,288 16 10
Metropolitan Board of Water Supply and Sewerage—		
Water Supply—		
General Reticulation, Improvements, &c., including Sydney Water Supply Amplification—further sum	969 14 11	
Sewerage—		
Construction and Ventilation of Sewers generally—further sum	32,881 13 10	
		33,851 8 9
Hunter District Water Supply and Sewerage Board—		
Water Supply—		
Extension of Reticulation—further sum	5,780 13 6	
Improvement and other Works—further sum	6,341 11 7	
		12,122 5 1
Sewerage—		
Extension and Reticulation—further sum		3,622 12 10
Agriculture—		
For the promotion of Agriculture, Agricultural Colleges, and Experiment and Demonstration Farms	13,362 0 11	
To provide for the clearing of Crown Lands at Tottenham and Trangie, and the growing of Wheat thereon	45,448 19 6	
		58,811 0 5
Carried forward	£	2,086,816 13 11

PARTICULARS OF RECEIPTS.						AMOUNT.	TOTAL.
						£ s. d.	£ s. d.
Brought forward	£	490,542 3 10
Carried forward						£	490,542 3 10

PARTICULARS OF EXPENDITURE.		AMOUNT.	TOTAL.
		£ s. d.	£ s. d.
By Payments on account of the undermentioned Services— <i>continued</i> .			
	Brought forward £		2,086,816 13 11
ACT No. 56, 1915.			
Fisheries—			
	Towards Construction of Trawlers, Establishment of Depôts, Motor Vehicles, Wharf Accommodation		13,405 0 10
Sydney Harbour Trust—			
	Towards Construction of Works generally, and for the Improve- ment of the Port		313,106 18 2
Railways—			
	Rolling Stock, to meet Additional Traffic Requirements, and Equipment of New Lines	450,987 16 1	
	Additions to Railway Lines, Stations, and Buildings, and for other purposes	189,559 1 7	
	Towards Construction of Flemington to Belmore, and Wardell- road to Glebe Island, and Darling Island Railways— further sum	396,082 19 8	
			1,036,629 17 4
Railways and Tramways—			
	Purchase of Railway and Tramway Stores and Materials, which cannot properly be charged to Appropriations of Parliament until actually issued for use—the amount to be carried to Special Deposits Account (Railway Store Advance Account)—further sum		200,000 0 0
Industrial Undertaking—			
	State Bakery Establishment		4,000 0 0
Lands—			
	For the purchase of Wire Netting, or other Material and Plant for the destruction of Rabbits, under section 30 of Act No. 111, 1902, as amended by section 16 of Act No. 20, 1906—further sum... ..	1,281 2 9	
	Advances to Settlers to assist them in tiding over temporary financial difficulties consequent upon the drought, or in other special circumstances... ..	12,445 15 0	
			13,726 17 9
Railway Construction—			
	North Coast Railway—further sum	389,694 8 3	
	Dunedoo to Coonabarabran—further sum	54,202 8 1	
	Wagga Wagga to Tumbarumba—further sum	141,046 12 3	
	Forbes to Stockinbingal—further sum	87,862 12 3	
	Muswellbrook to Merriwa—further sum	78,064 5 1	
	Wyalong to Cudgellico—further sum	99,974 3 4	
	Tullamore to Tottenham—further sum	59,499 1 3	
	Barellan to Mirrool—further sum	49,617 15 2	
	Glenreagh to Dorriggo—further sum	94,947 16 3	
	Cooma to Bombala—further sum	78,566 8 0	
	Sydenham to Botany—further sum	4,553 14 11	
	Dubbo to Werris Creek—further sum	104,266 18 10	
	Condobolin to Broken Hill—further sum	377,706 1 7	
	Coonabarabran to Burren Junction—further sum	939 16 10	
	Gosford to Gosford Racecourse	4,239 9 0	
			1,625,181 11 1
Metropolitan Railway Construction—			
	City Electric Railway and Bridge, Yard Machinery—further sum	26,915 10 7	
	Eastern Suburbs Electric Railway—further sum	1,503 7 1	
	Western Suburbs Electric Railway—further sum	1,564 12 9	
	City and Suburban Railways—Land Resumptions and Costs... ..	185,643 12 4	
			215,627 2 9
	Carried forward £		5,508,494 1 10

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	490,542 3 10
Carried forward	£	490,542 3 10

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services— <i>continued</i> .		
Brought forward	£	5,508,494 1 10
Act No. 56, 1915— <i>continued</i> .		
Tramway Construction—		
Tramways generally—further sum ... ..	.....	10,519 13 4
Sewerage Construction—		
Metropolitan Sewerage and Stormwater Channels—further sum	551 9 5	
Country Towns Sewerage and Stormwater Channels—further sum	2,496 16 9	
Newcastle Sewerage—further sum	33,850 12 4	
Long Bay Ocean Outfall—further sum	12,433 1 8	
		49,332 0 2
Water Supply—		
Country Towns Water Supplies—further sum ... ..	.....	37,583 15 9
Harbours and Rivers—		
Newcastle Harbour Improvements and Wharfage, including Dredging and other Plant—further sum	115,147 10 4	
Port Kembla Improvements, Wharfage, and Shipping Appliances—further sum	44,359 18 0	
Coff's Harbour Improvements—further sum	11,506 13 7	
Clarence River Improvements—further sum	476 14 9	
Tweed River Improvements—further sum	2,478 17 7	
Nambucca River Improvements—further sum	5,940 9 10	
Cook's River Portable Dredge	1,676 13 7	
Government Dockyard, Newcastle—Extension, including Munition Factory—further sum	85,667 18 0	
		267,254 15 8
Bridges—		
Bridges generally ... ..	.....	9 19 7
Public Buildings—		
Treasury Buildings—Additions	1,074 12 4	
Central Railway Station—Completion of Railway Offices—towards	11,064 13 1	
Caves Houses and Tourist Resorts generally	19,095 14 2	
		31,234 19 7
Industrial Undertakings—		
State Metal Quarries—further sum	2,975 4 4	
State Motor Garage	133 7 5	
		3,108 11 9
Meat Industry and Abattoir Board—		
New Public Abattoir and other Works at Homebush Point, Meat Distributing Dépôt, Pig and Calf Market, Sale Yards, Meat Export, and other Works and Buildings, including Land Resumption and Costs ... ..	.....	199,764 1 10
Miscellaneous—		
Purchase of Stores and Materials which cannot properly be charged to Appropriations of Parliament until actually issued for use—the amount to be carried to Special Deposits Account (Government Dockyard and Newcastle Workshops Store Advance Account)—further sum ... ..	.....	50,000 0 0
Advance to meet General Expenses, Commission, and other Charges payable under the Agreement with Messrs. Norton Griffiths and Co. in connection with the carrying out of Public Works, to be hereafter adjusted by transfer of payments to the Specific Public Works to which the amounts are properly chargeable ... ..	.....	41,174 13 9
Purchase of Stores and Materials which cannot properly be charged to Appropriations of Parliament until actually issued for use—the amount to be carried to Special Deposits Account (Norton Griffiths & Co. Store Advance Account) ... ..	.....	100,000 0 0
Carried forward	£	6,298,476 13 3

Dr.

GENERAL LOAN ACCOUNT CURRENT OF RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward £	490,542 3 10	
Carried forward £	490,542 3 10	

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services— <i>continued</i> .		
Brought forward £	6,298,476 13 3	
Act No. 56, 1915— <i>continued</i> .		
Metropolitan Board of Water Supply and Sewerage—		
<i>Water Supply</i> —		
General Reticulation, Improvements, &c., including Sydney		
Water Supply Amplification—further sum	577,971 5 10	
<i>Sewerage</i> —		
Construction and Ventilation of Sewers generally—further sum	199,904 1 9	
		777,875 7 7
Hunter District Board of Water Supply and Sewerage—		
<i>Water Supply</i> —		
Extension of Reticulation—further sum	9,434 14 1	
<i>Sewerage</i> —		
Extension and Reticulation—further sum	784 15 6	
		10,219 9 7
Miscellaneous—		
New Offices, Workshops, &c.—further sum		6,003 13 8
Purchase of Stores and Materials which cannot properly be		
charged to Appropriations of Parliament until actually		
issued for use—the amount to be carried to Special		
Deposit Account (Hunter District Water Supply and		
Sewerage Board Store Advance Account)—further sum...		2,000 0 0
Mines—		
Great Cobar, Limited—Receivers' Certificates taken up by the		
New South Wales Government		40,000 0 0
Agriculture—		
For the Promotion of Agriculture, Agricultural Colleges, and		
Experiment and Demonstration Farms	8,116 10 11	
Purchase of Site for Horse-Breeding Farm and Improvements	53,389 1 4	
Compensation for the Resumption of the Mullah Scrub Lease,		
Trangie	7,477 13 3	
		68,983 5 6
Water Conservation and Irrigation Commission—		
For the Construction of Burrinjack Dam, Murrumbidgee		
Canals, Purchase of Stock, Assisting Settlers, Payment of		
Tenant's Rights, &c....	99,657 2 2	
Shallow Boring—to provide Water Supplies for Settlers ...	15,441 9 7	
		115,098 11 9
Murrumbidgee Irrigation Areas—Working Account and for		
Purchase of Stores, Building Materials, &c., which cannot		
properly be charged to Appropriations of Parliament until		
actually issued for use; to recoup the Loan Vote—the		
amount to be carried to Special Deposits Account (Murrum-		
bidgee Irrigation Areas Working Account)		155,000 0 0
Total Works and Services £	7,473,657 1 4	
Repayment of Loans—		
<i>Repayment of Debentures.</i>		
4 per cent. Debentures due 1st March, 1915, issued under Acts No.		
60, 1900, and No. 62, 1901 (<i>in London</i>)	13,700 0 0	
<i>Redemption of Funded Stock.</i>		
4 per cent. Funded Stock due 7th January, 1913, issued under		
" Funded Stock Act, 1892 " (<i>in Sydney</i>)	182 0 0	
3½ per cent. Funded Stock due 10th February, 1915, issued under		
Act No. 62, 1901 (<i>in Sydney</i>)	143 0 0	
<i>Repayment of Treasury Bills.</i>		
Issued under Acts No. 43, 1910, and No. 57, 1912, due 15th		
October, 1915 (<i>in London</i>)... ..	750,000 0 0	
Issued under Act No. 5, 1914, due 15th October, 1915 (<i>in London</i>)	250,000 0 0	
Issued under Act No. 5, 1914, due 1st November, 1915 (<i>in London</i>)	1,800,000 0 0	
		2,814,025 0 0
Carried forward £	10,287,682 1 4	

Dr.

GENERAL LOAN ACCOUNT CURRENT OF RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	490,542 3 10
To Repayments to Credit of Votes, previous years, upon which there has been no expenditure during the year.		
ACT 17 VICTORIA No. 35. Supply of Water to the City of Sydney		480 0 0
ACT 19 VICTORIA Nos. 25, 38, AND 40. Railways— For the completion of the Lines from Sydney to Liverpool, and from Newcastle to Maitland		350 0 0
ACT 38 VICTORIA No. 2. Harbours and Rivers Navigation— Two Additional Steam Cranes, Newcastle		70 0 0
ACT 29 VICTORIA No. 23. Railways— Extension of the Great Northern Line		27 0 0
ACT 31 VICTORIA No. 11. Railway Works, Extension to Bathurst and Goulburn		25 0 0
ACT 40 VICTORIA No. 12. Railways— Werris Creek to Gunnedah, Great Northern Line		20 0 0
ACT 41 VICTORIA No. 4. Railways— To Complete the Construction of a Line from Murrurundi to Tamworth		25 0 0
ACT 43 VICTORIA No. 11. Railways— Tamworth to Tenterfield		11 5 0
ACT 44 VICTORIA No. 28. Railways— Homebush to Waratah Sydney to Wollongong and Kiama Murrumburrah to Blayney	10 10 0 28 15 9 27 5 0	66 10 9
ACT 46 VICTORIA No. 23. Railways— Alteration, additions, and improvements at Stations, increased Siding accommodation and other purposes		866 0 0
Carried forward	£	492,482 19 7

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE.	TOTAL.
	£ s. d.
Brought forward	£ 10,287,682 1 4
Carried forward	£ 10,287,682 1 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of Votes, previous years, upon which there has been no expenditure during the year— <i>continued</i> .		
Brought forward	£ ..	492,482 19 7
ACT 48 VICTORIA No. 26.		
Harbours and Rivers Branch—		
For providing Water Supplies for Country Towns		72 3 5
Roads and Bridges Branch—		
Resumption of Land at Rushcutter's Bay, Double Bay, Waterloo and Botany, and Webb's Grant, for Sewerage purposes		4 7 6
Railway Branch—		
Grafton to the Tweed River via Casino, Lismore, and the Brunswick		150 0 0
ACT 50 VICTORIA No. 28.		
Sewerage Branch—Sydney Sewerage Works—		
Works in Progress, Contracts to be Let, and Resumption of Land		232 8 8
ACT 54 VICTORIA No. 33.		
Water Conservation and Irrigation—		
For Surveys, Gauging of Rivers, and Construction of Various Works in connection with Water Conservation and Distribution for Agricultural, Pastoral, and Mining Industries, and for Domestic Use, and for the Resumption of Land in connection therewith		42 14 7
ACT 55 VICTORIA No. 35.		
Railways—		
Additions, Alterations, and Improvements to Roads, Stations, and Buildings, and for other purposes, including purchase of land required for extending Works, also for providing Safety Appliances		180 0 0
Railway Construction Branch—		
Milson's Point Railway—further sum	25 0 0	
Lismore to the Tweed Railway—further sum	375 0 0	
		400 0 0
ACT 56 VICTORIA No. 24.		
Railway Construction Branch—		
Marrickville to Burwood Road Railway—further sum		90 0 0
Construction and Extension of Tramways—further sum		1,260 0 2
ACT 59 VICTORIA No. 6.		
Railway Construction Branch—		
Marrickville to Burwood Railway—further sum		51 10 0
Water Conservation and Irrigation Artesian Boring and Public Watering Places—		
Construction of Works in connection with Water Conservation, Distribution, Drainage for Artesian Boring on Stock Routes and Crown Lands, for the Construction of Public Watering Places and Appliances, and expenditure incidental thereto		100 0 0
Carried forward	£ ..	495,066 3 11

EXPENDITURE in the Year ended 30th June, 1916—*continued*.

Cr.

PARTICULARS OF EXPENDITURE.	TOTAL.
	£ s. d.
Brought forward	£ 10,287,682 1 4
Carried forward	£ 10,287,682 1 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of Votes, previous years, upon which there has been no expenditure during the year— <i>continued</i> .		
Brought forward	£	495,066 3 11
ACT No. 43, 1897.		
Railways—		
Additions to Railway Lines, Stations, Buildings; for Rolling Stock and for other purposes, including Safety Appliances		200 0 0
Harbours and Rivers—		
Richmond River Improvements—further sum		2,483 12 11
Punts and Launches—		
New Steam Ferry Punt for Grafton, Clarence River; new Hand Ferry Punt (including approaches), Coraki, Richmond River (Adams-street); new Steam Launch for the Clarence River Ferry Service; new Steam Launch for the Hunter River Ferry Service		720 0 0
ACT No. 36, 1898.		
Harbours and Rivers—		
Macleay River Improvements		1,109 19 3
ACT No. 10, 1900.		
Darling Harbour Resumptions		2,094 19 2
ACT No. 60, 1900.		
Railways—		
Additions to Railway Lines, Stations, Buildings, Workshops, and for other purposes		322 10 11
Tramways—		
Additions to Power-house, Steam and Electrical Machinery, and the provision for Sub-electrical Stations, &c.		15,000 0 0
Water Conservation and Artesian Boring, Public Watering Places, and Services incidental thereto		62 2 8
ACT No. 62, 1901.		
Sydney Harbour Trust—		
Towards the Erection of New Wharfs and Shed at Circular Quay, Miller's Point, and Darling Island; the Erection of New Jetties at Pyrmont, Central Wharf, and Dawes' Point; the Erection of New Passenger Jetties and Waiting-rooms at Fort Macquarie; the Alteration, Extension, and Reconstruction of Existing Wharfs and Jetties at Circular Quay, Darling Harbour, Glebe Island, Woolloomooloo Bay, and Watson's Bay; the Erection of New Offices at Circular Quay; the acquisition of Launch, Fire-float, and Electric Lighting Plant; the installation of Electric Lighting Plant; the installation of System for Continuous Lighting of Buoys, and generally for the Improvement of the Port... ..		61 10 0
Harbours and Rivers—		
Clarence River Improvements—further sum	242 18 2	
Moruya River Improvements—further sum	7 0 0	
		249 18 2
Carried forward	£	517,370 17 0

EXPENDITURE in the Year ended 30th June, 1916—*continued*.

Cr.

PARTICULARS OF EXPENDITURE.	TOTAL.
	£ s. d.
Brought forward	£10,287,682 1 4
Carried forward	£10,287,682 1 4

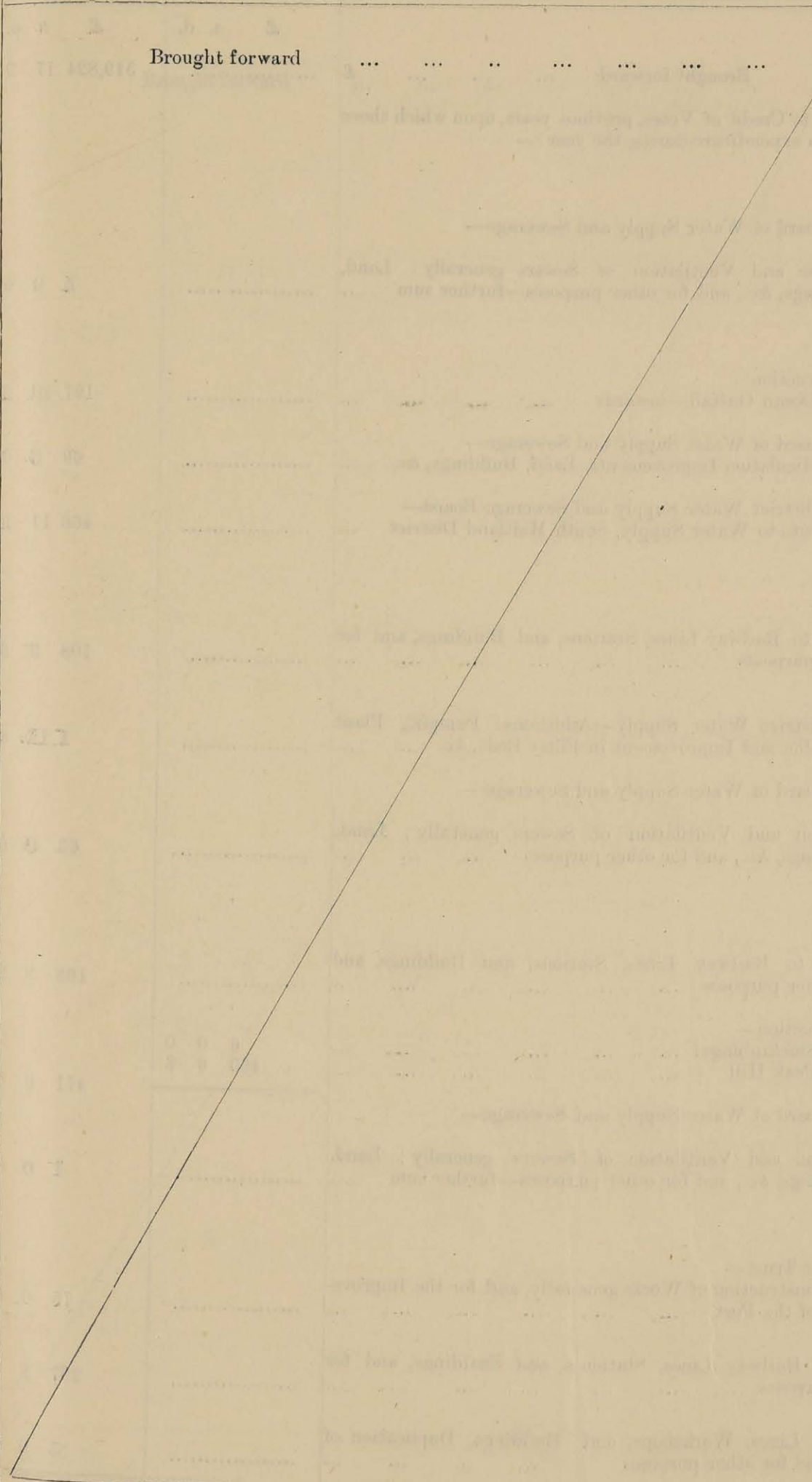
Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of Votes, previous years, upon which there has been no expenditure during the year— <i>continued</i> .		
Brought forward	£	517,370 17 0
Act No. 108, 1902.		
Tramways—		
Additions to Workshops and Buildings, and for other purposes, including the erection of a Car-shed at Rozelle Bay ... ..	.....	26 5 0
Harbours and Rivers—		
Crookhaven Improvements	1 0 0	
Bateman's Bay Improvements	5 0 0	
Newcastle Harbour Improvements	101 15 8	
		107 15 8
Sewerage Construction—		
Low Level Sewerage generally ... ..	.....	10 0 0
Act No. 14, 1903.		
Harbours and Rivers—		
Manning River Improvements—further sum ... ..	.....	1,030 15 5
Hunter River District Water Supply and Sewerage Board—		
Extension of Mains to Hexham ... ..	.....	164 19 6
Redemption of Municipal Loans—		
City of Sydney Water Debentures, 5 per cent., maturing 1st July, 1904 ... ..	.....	364 0 0
Act No. 31, 1904.		
Railway Construction—		
Surplus Lands, Central Station and Approaches ... ..	.....	219 3 4
Metropolitan Board of Water Supply and Sewerage—		
Construction and Ventilation of Reticulation Sewers generally in connection with approved scheme ... ..	.....	10 0 0
Hunter River District Water Supply and Sewerage Board—		
Reticulation Newcastle and Suburbs—further sum ... ..	.....	31 14 6
Act No. 36, 1905.		
Sydney Harbour Trust—		
Towards Construction of New Berthing Accommodation, New Jetties, Sheds, &c., New Punts for Dredges; general Reconstruction of Wharfs and Jetties ... ..	.....	75 0 0
Act No. 39, 1906.		
Sewerage Construction—		
Metropolitan Sewerage and Stormwater Channels generally—further sum ... ..	.....	37 12 4
Act No. 19, 1907.		
Railways—		
Additions to Railway Lines, Stations and Buildings, and for other purposes ... ..	.....	150 15 0
Harbours and Rivers—		
Newcastle Wharfage and Shipping Appliances... ..	.....	41 5 0
Act No. 22, 1908.		
Sydney Harbour Trust—		
Towards Construction of Works generally, and for the Improvement of the Port ... ..	.....	184 15 0
Carried forward... ..	£	519,824 17 9

EXPENDITURE in the Year ended 30th June, 1916—*continued*.

Cr.

PARTICULARS OF EXPENDITURE.	TOTAL.
	£ s. d.
Brought forward	£ 10,287,682 1 4
	
Carried forward	£ 10,287,682 1 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	519,824 17 9
To Repayments to Credit of Votes, previous years, upon which there has been no expenditure during the year :—		
Act No. 22, 1908.		
Metropolitan Board of Water Supply and Sewerage—		
Sewerage—		
Construction and Ventilation of Sewers generally; Land, Buildings, &c., and for other purposes—further sum ...	.....	5 0 0
Act No. 16, 1909.		
Sewerage Construction—		
Long Bay Ocean Outfall—towards ... ..	.....	197 10 2
Metropolitan Board of Water Supply and Sewerage—		
General Reticulation Improvements, Land, Buildings, &c. ...	.....	69 3 0
Hunter River District Water Supply and Sewerage Board—		
Improvements to Water Supply, South Maitland District ...	.....	466 11 9
Act No. 43, 1910.		
Railways—		
Additions to Railway Lines, Stations, and Buildings, and for other purposes ... ..	.....	108 3 6
Water Supply—		
Hunter District Water Supply—Additional Pumping Plant at Walka and Improvement in Filter Beds, &c. ...	.....	1 15 8
Metropolitan Board of Water Supply and Sewerage—		
Sewerage—		
Construction and Ventilation of Sewers generally; Land, Buildings, &c., and for other purposes ... ..	.....	63 0 0
Act No. 25, 1911.		
Railways—		
Additions to Railway Lines, Stations, and Buildings, and for other purposes ... ..	.....	193 9 9
Railway Construction—		
Forbes to Stockinbingal	6 0 0	
Parkes to Peak Hill	465 6 6	
		471 6 6
Metropolitan Board of Water Supply and Sewerage—		
Sewerage—		
Construction and Ventilation of Sewers generally; Land, Buildings, &c., and for other purposes—further sum ...	.....	1 0 0
Act No. 57, 1912.		
Sydney Harbour Trust—		
Towards Construction of Works generally, and for the Improvement of the Port ... ..	.....	75 0 0
Railways—		
Additions to Railway Lines, Stations, and Buildings, and for other purposes ... ..	.....	257 8 8
Tramways—		
Additions to Lines, Workshops, and Buildings, Duplication of Lines, and for other purposes ... ..	.....	35 0 0
Carried forward ... .. £	.....	521,769 6 9

EXPENDITURE in the Year ended 30th June, 1916—continued.

Cr.

PARTICULARS OF EXPENDITURE.	TOTAL.
	£ s. d.
Brought forward £	10,287,682 1 4
Carried forward	£ 10,287,682 1 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
To Repayments to Credit of Votes, previous years, upon which there has been no expenditure during the year, viz.— <i>continued</i> .		
Brought forward...	£	521,769 6 9
Act No. 5, 1914.		
Railways—		
Additions to Railway Lines, Stations, and Buildings, and for other purposes ...	4,205 15 0	
Towards Construction of Flemington to Belmore and Wardell-road to Glebe Island and Darling Island Railways—further sum...	389 2 1	4,594 17 1
Metropolitan Board of Water Supply and Sewerage—		
Water Supply—		
General Reticulation, Improvements, &c.—further sum ...	.....	222 10 0
Public Instruction—		
School Buildings, Teachers' Residences, and other buildings, School and Residence Sites, Additions, &c. ...	.....	3 15 0
Act No. 31, 1914.		
Railway Construction—		
Parkes to Peak Hill—further sum... ..	.....	1,000 0 0
Total Repayments to Credit of Votes (previous years)...	£	527,590 8 10
To proceeds of Sale of Funded Stock (<i>in Sydney</i>):—		
Under Act No. 43, 1910 (1923 Stock)	4,706 18 4	
To part proceeds of Sale of Debentures and Inscribed Stock (<i>in London</i>):—	£ s. d.	
Under Water Act No. 44, 1912	96,000 0 0	
To proceeds of Sale of Debentures and Inscribed Stock (<i>in London</i>):—		
Under Acts No. 57, 1912, and No. 5, 1914 ...	4,856,782 18 8	
To part proceeds of Sale of Debentures and Inscribed Stock (<i>in London</i>):—		
Under Acts No. 5, 1914, and No. 31, 1914... ..	1,826,000 0 0	6,778,782 18 8
To balance of proceeds of Sale of Debentures (<i>in London</i>):—		
Under Acts No. 51, 1912, and No. 30, 1914... ..	96 0 5	
To proceeds of Sale of Debentures (<i>in Sydney</i>):—		
Under Act No. 57, 1912	90,000 0 0	
o proceeds of Sale of Treasury Bills (<i>in Sydney</i>):—		
Under Act No. 43, 1910	27,700 0 0	
Do Acts No. 5, 1914, and No. 31, 1914... ..	734,598 0 0	
Do Act No. 31, 1914	74,750 0 0	
Do Act No. 56, 1915	277,300 0 0	1,114,348 0 0
		7,987,933 17 5
	£	8,515,524 6 3
To Balance on 30th June, 1916, carried forward...	.....	*4,234,204 18 9
TOTAL	£	12,749,729 5 0

* See page 170.

The Treasury, New South Wales,
Sydney 11th August, 1916.A. P. PEARSON,
Comptroller of Accounts.W. A. HOLMAN,
Treasurer.EXPENDITURE in the Year ended 30th June, 1916—*continued*.

Cr.

PARTICULARS OF EXPENDITURE.	TOTAL.
	£ s. d.
Brought forward	£10,287,682 1 4
By Balance on 30th June, 1915, brought forward	2,462,047 3 8
TOTAL	£12,749,729 5 0

I HEREBY CERTIFY that the above account represents the actual receipts and expenditure of the Treasurer on account of the General Loan Account during the year ended 30th June, 1916, and is in accordance with the requirements of the Audit Act, 1902, section 58.

Given under my hand, this 21st day of September, 1916.

F. A. COGHLAN,
Auditor-General.

SERVICES PROVIDED FOR BY LOANS.

ABSTRACT of Net Expenditure for Public Works and other Services provided for by Loan Acts, from year 1853 to 30th June, 1916.

HEAD OF SERVICE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Railways—Duplication of portions of main trunk lines, &c.— Loan (Railways) Acts, No. 4, 1910, No. 20, 1913, and No. 14, 1915	6,400,481 0 1	
Railways—from Railway Votes (opened and unopened for traffic)	66,334,249 18 7	
Do from Public Works Votes	661,088 4 7	
		73,395,819 3 3*
Tramways (opened and unopened for traffic) ... ..	.....	8,646,117 16 11
Public Buildings and Sites, &c.—		
Justice	1,016,916 8 3	
Lands—Ordinary	517,062 6 7	
Closer Settlement	489,000 0 0	
Educational and Scientific	1,959,668 11 1	
Charitable Institutions, Hospitals, and Institutions for the Insane	755,601 9 5	
Fire Stations	70,645 6 10	
Recreation	63,430 12 4	
Government Establishments	336,892 0 1	
New Public Abattoir at Homebush Point	901,381 7 0	
Meat Distributing Depôt, Pyrmont	42,835 1 4	
Miscellaneous	504,575 3 9	
		6,658,008 6 8
Industrial Undertakings ... ..	.....	506,790 12 0
Housing Fund ... ..	.....	130,000 0 0
Water Supply and Sewerage—		
Metropolitan Water Supply (in operation and under construction)	7,560,908 16 11	
Metropolitan Sewerage do do	6,692,579 7 4	
		14,253,488 4 3
Hunter District Water Supply do do	594,886 8 3	
Do Sewerage do do	478,573 18 1	
		1,073,460 6 4
Country Towns Water Supply do do	1,985,021 8 11	
Do Sewerage do do	355,905 0 7	
		2,340,926 9 6
Conservation of Water, Artesian Boring, &c.—		
Water and Drainage Trusts, &c.	1,410,897 1 9	
Burrinjuck Dam and Northern Murrumbidgee Irrigation	3,261,425 9 1	
		4,672,322 10 10
Roads and Bridges—		
Bridges	1,698,223 10 9	
Roads—Ordinary	115,451 13 3	
Punts	22,264 14 4	
		1,835,939 18 4
Harbours and Rivers Navigation—	£ s. d.	
Improvements to Harbours and Rivers	3,845,949 17 8	
Wharfs, Docks, Appliances, &c.	2,585,469 19 0	
	6,431,419 16 8	
Less—Transferred to Sydney Harbour Trust	901,430 11 2	
		5,529,989 5 6
Darling Harbour Wharfs Resumptions	53,314 7 7	
Do do (Observatory Hill)	1,247,387 11 4	
		1,300,701 18 11
Sydney Harbour Trust—		
From Trust Votes	3,244,989 1 7	
From Public Works Votes	1,180,975 8 0	
From Darling Harbour Wharfs Resumptions	3,163,063 1 4	
		7,589,027 10 11
Immigration ... ..	.....	569,930 0 0†
Carried forward	£	128,502,522 3 5

* The expenditure for Railways includes £175,838 13s. 1d., contributed in 1877 by the Consolidated Revenue Fund to make good the amount short realised by the negotiation of the Railway Loan Act under 36 Vic. No. 17.
† Inclusive of £375,500 6s. 2d. for a Debenture Debt due by the Territorial Revenue for Immigration Service at 23rd November, 1855, the date of the proclamation of the new Constitution.

SERVICES PROVIDED FOR BY LOANS.

ABSTRACT of Net Expenditure for Public Works and other Services provided for by Loan Acts,
from the year 1853 to 30th June, 1916—*continued.*

HEAD OF SERVICE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... ..	.....	128,502,522 3 5
Commonwealth Services—		
Construction of Telegraph and Telephone Lines	1,297,582 7 1	
Post and Telegraph Offices	464,262 7 3	
Fortifications and Defence Works	1,457,536 0 4	
Lighthouses	144,288 5 1	
Customs Buildings	48,879 7 2	
Quarantine Buildings	18,098 13 11	
Government Dockyard—Cockatoo Island	502,987 19 1	
Naval Victualling Stores, Darling Harbour	26,450 0 0	
		3,960,084 19 11
Public Works, Queensland, prior to separation from New South Wales, on 10th December, 1859—		
Public Works and Buildings	29,455 15 4	
Harbours and Rivers	5,585 13 2	
Roads and Bridges	14,814 0 0	
		49,855 8 6
Total Works and Services	£	182,512,462 11 10
Repayment of Loans	£	23,049,613 2 3*
Grand Total	£	155,562,075 14 1

	£	s.	d.
* Amount of Debentures, Inscribed Stock and Treasury Bills, paid off, per Public Debt Statement (see page 159) ..	60,730,418	4	8
<i>Less</i> Paid from Consolidated Revenue Fund and General Sinking Fund ..	£9,519,705	2	5
Municipal Debentures paid off, charged to Works Votes and Sinking Fund (Trust Fund) ..	287,700	0	0
Treasury Bills for Works paid from General Loan Funds ..	27,192,900	0	0
Included under head of Immigration ..	375,500	0	0
Advances to Settlers' Stock, cancelled in terms of Section 18 of Government Savings Bank Act 1906 ..	305,000	0	0
	37,680,805	2	5
	£23,049,613	2	3

General Loan Account.

REPAYMENTS TO CREDIT OF VOTES.

SCHEDULE No. 1.

RAILWAY CONSTRUCTION.

DETAIL Statement of Repayments (on account of previous year's expenditure) during the year ended 30th June, 1916.

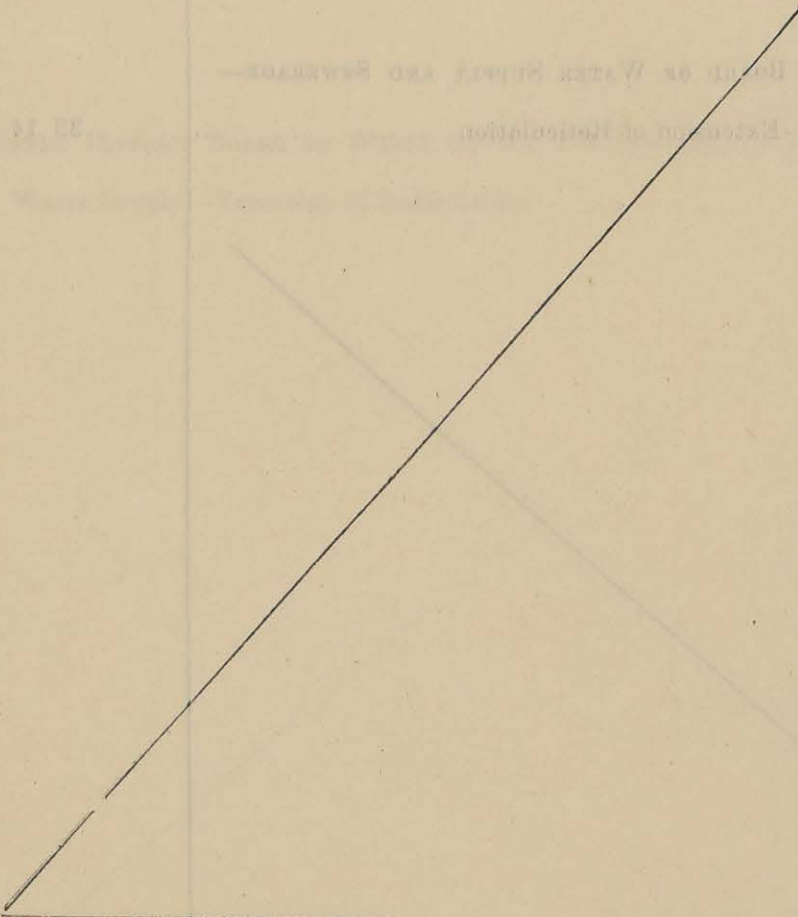
HEAD OF RECEIPT.	AMOUNT.
	£ s. d.
North Coast (Maitland to South Grafton)—further sum ...	195 3 0
Wagga Wagga to Tumbarumba—further sum ...	100 11 0
TOTAL ...	£ 295 14 0

General Loan Account.

SCHEDULE No. 1.

RAILWAY CONSTRUCTION.

DETAIL Statement of Expenditure during the year ended
30th June, 1916.

HEAD OF SERVICE.	AMOUNT.
	£ s. d.
North Coast (Maitland to South Grafton)—further sum	195 3 0
Wagga Wagga to Tumbarumba—further sum	100 11 0
	
TOTAL	£ *295 14 0

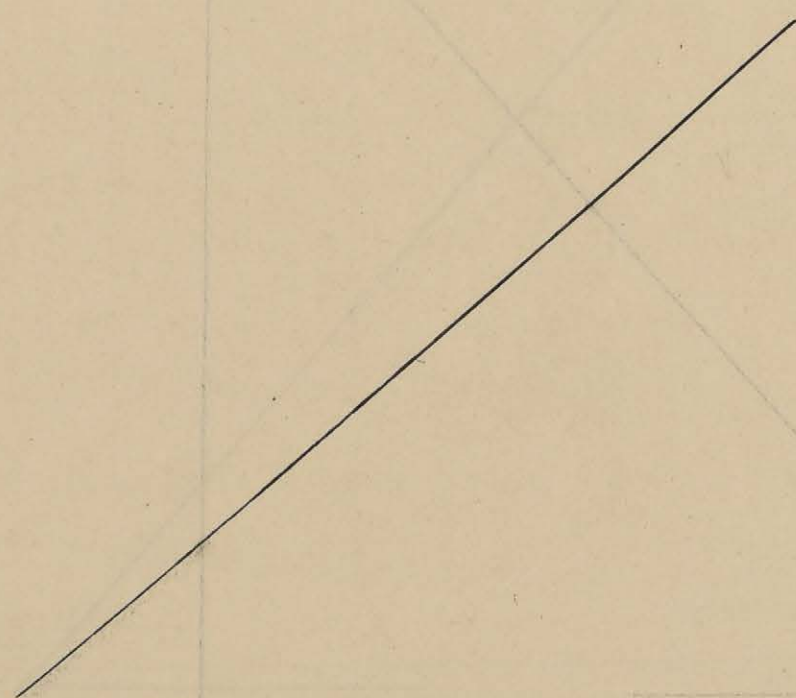
General Loan Account.

REPAYMENTS TO CREDIT OF VOTES.

SCHEDULE No. 2.

WATER CONSERVATION, IRRIGATION, WATER SUPPLY, SEWERAGE, AND DRAINAGE.

DETAIL Statement of Repayments (on account of previous year's expenditure) during the year ended 30th June, 1916.

HEAD OF RECEIPT.	AMOUNT.
	£ s. d.
SEWERAGE CONSTRUCTION—	
Country Towns Sewerage and Stormwater Channels—further sum	190 12 4
Long Bay Ocean Outfall—further sum	397 0 7
METROPOLITAN BOARD OF WATER SUPPLY AND SEWERAGE—	
Water Supply—General Reticulation, Improvements, &c—further sum	1 5 8
HUNTER DISTRICT BOARD OF WATER SUPPLY AND SEWERAGE—	
Water Supply—Extension of Reticulation	33 14 5
	
TOTAL	£ 622 13 0

* See page 86.

General Loan Account.

SCHEDULE No. 2.

WATER CONSERVATION, IRRIGATION, WATER SUPPLY, SEWERAGE, AND DRAINAGE.

DETAIL Statement of Expenditure during the year ended 30th June,
1916.

HEAD OF SERVICE.	AMOUNT.		
	£	s.	d.
SEWERAGE CONSTRUCTION—			
Country Towns Sewerage and Stormwater Channels—further sum	170	12	4
Long Bay Ocean Outfall—further sum	397	0	7
WATER SUPPLIES—			
Country Towns Water Supplies—generally—further sum ...	232	10	1
Hunter District Water Supply—Additional Pumping Plant at Walka and Improvements in Filter Beds—further sum ...	20	0	0
HUNTER DISTRICT BOARD OF WATER SUPPLY AND SEWERAGE—			
Water Supply—Extension of Reticulation	11	17	0

General Loan Account.

REPAYMENTS TO CREDIT OF VOTES,

SCHEDULE No. 4.

INDUSTRIAL UNDERTAKINGS.

DETAIL Statement of Repayments (on account of previous year's expenditure) during the year ended 30th June, 1916,

HEAD OF RECEIPT.	AMOUNT.
	£ s. d.
State Brickworks, Homebush Bay—To provide means of delivery— further sum 	6 0 0
Total... 	6 0 0

General Loan Account.

SCHEDULE No. 4.

INDUSTRIAL UNDERTAKINGS.

DETAIL Statement of Expenditure during the Year ended 30th June, 1916.

HEAD OF SERVICE.	AMOUNT.
	£ s. d.
State Brickworks, Homebush Bay—To provide means of delivery— further sum	799 12 10
State Lime Quarry—Establishment—further sum	1,260 4 3
State Cement Works—Establishment	196 16 9
TOTAL... ..	£ 2,256 13 10

* See page 87.

General Loan Account.

REPAYMENTS TO CREDIT OF VOTES.

WORKS, BUILDINGS, AND SERVICES.

DETAIL Statement of Repayments on Account of Previous Year's Expenditure (supplied by the Department of Public Works) during the year ended 30th June, 1916.

HEAD OF RECEIPT.		AMOUNT.		
		£	s.	d.
Bridges...	...	393	8	0
Harbours and Rivers ...	...	149	6	7
To assist Shires and Municipalities in constructing Public Works		115	11	10
Works undertaken for Shires and Municipalities under contract for repayment ...	...	9,501	10	10
Recoup to General Loan Account from Public Works Fund in terms of Appropriation ...	...	19,500	0	0
TOTAL ...		*29,659 17 3		

General Loan Account.

WORKS, BUILDINGS, AND SERVICES.

DETAIL Statement of Expenditure (supplied by the Department of Public Works) during the year ended 30th June, 1916.

HEAD OF SERVICE.								AMOUNT.		
								£	s.	d.
Bridges	...	...	...	...	...	...	...	672	17	9
Harbours and Rivers	...	...	...	...	...	...	...	1,197	3	11
Public Buildings	...	...	...	...	...	...	...	150	0	0
Works undertaken for Shires and Municipalities under contract for repayment	...	...	...	...	...	...	...	219	8	6
Total								£	*2,239 10 2	

No. 9.

PUBLIC WORKS ACCOUNT EXPENDITURE SUSPENSE ACCOUNT.

STATEMENT of RECEIPTS and PAYMENTS in the Year ended 30th June, 1916.

SERVICE.	Dr. Balances on 30th June, 1915.	Payments in the Year ended 30th June, 1916.	Total.	Receipts in the Year ended 30th June, 1916.	Dr. Balances on 30th June, 1916.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Premier—					
Fence and Gates surrounding Government House Grounds ...		47 7 2	47 7 2		47 7 2
Aviation School Establishment ...		7,868 15 4	7,868 15 4		7,868 15 4
Refreshment and Amusement Kiosk in Outer Domain for Soldiers...		1,100 0 0	1,100 0 0		1,100 0 0
Colonial Secretary and Minister for Public Health—					
Purchase of Deniston House, Ryde, &c. ...		8,511 5 8	8,511 5 8		8,511 5 8
Treasurer—					
Explosives Department—Additional Accommodation, Bantry Bay...		1,254 0 0	1,254 0 0		1,254 0 0
Navigation Department—Purchase of Locomotive for use at Coff's Harbour ...		823 1 10	823 1 10		823 1 10
Do Remodelling premises of Nos. 6 and 7 Jetties, Circular Quay—Office Accommodation ...		450 0 0	450 0 0		450 0 0
Attorney-General and Justice—					
Court-houses—Purchase of Sites ...		670 0 0	670 0 0		670 0 0
Lands Department—					
Second Wharf at Bottle and Glass Point, Vaucluse ...		123 0 0	123 0 0		123 0 0
Forestry—					
To meet expenditure in connection with Afforestation and Reafforestation ...		4,019 7 1	4,019 7 1	227 15 2	3,791 11 11
Public Works Department—					
Public Buildings generally (as per Schedule, see page 125) ...		21,250 12 2	21,250 12 2		21,250 12 2
University Grounds—Formation of Roads ...		1,069 1 3	1,069 1 3	8 5 0	1,060 16 3
Public Instruction and Local Government—					
Public Instruction—					
Head Office New Building ...		15,042 16 1	15,042 16 1		15,042 16 1
Public Library—New Presses, Gallery and Stairway ...		401 14 6	401 14 6		401 14 6
Observatory Site and Building ...		800 18 5	800 18 5		800 18 5
University—Fisher Library Extension ...		15,004 12 8	15,004 12 8		15,004 12 8
Do School of Agriculture ...		5,660 0 0	5,660 0 0		5,660 0 0
Do Building for Organic Chemistry ...		4,965 0 0	4,965 0 0		4,965 0 0
Do Alterations, Macleay Museum ...		235 11 3	235 11 3		235 11 3
Do Medical School Fittings ...		428 8 5	428 8 5		428 8 5
Conservatorium of Music ...		1,708 19 1	1,708 19 1		1,708 19 1
Department of Agriculture—					
Inner Domain Improvements, East and West sides ...		4,177 3 5	4,177 3 5		4,177 3 5
TOTAL	£	95,611 14 4	95,611 14 4	236 0 2	*95,375 14 2

* See page 170.

DETAIL Statement of Expenditure (supplied by the Department of Public Works) during the year ended 30th June, 1916.

* See page 124.

LOANS EXPENDITURE SUSPENSE ACCOUNT.

STATEMENT of RECEIPTS and PAYMENTS in the Year ended 30th June, 1916.

SERVICE	Dr. Balances on 30th June, 1915.	Payments in the Year ended 30th June, 1916.	Total.	Receipts in the Year ended 30th June, 1916.	Dr. Balances on 30th June, 1916.
	£ s. d.	£ s. d.	£ d.	£	£ s. d.
Lands—					
Purchase of Wire Netting		2,731 12 0	2,731 12 0	2,731 12 0	
Metropolitan Railway Construction—					
City Electric Railway Extension	39,225 0 0	124,949 9 2	164,174 9 2	164,174 9 2	
Railway Construction—					
Muswellbrook to Merriwa	1,511 16 9	7,533 9 10	9,045 6 7	9,045 6 7	
Forbes to Stockinbingal	4,197 7 6	8,773 17 10	12,971 5 4	12,971 5 4	
Wyalong to Cudgellico	13,016 2 10	5,425 5 3	18,441 8 1	18,441 8 1	
Wagga Wagga to Tumbarumba		3,500 0 0	3,500 0 0	3,500 0 0	
Cooma to Bombala		4,000 0 0	4,000 0 0	4,000 0 0	
North Coast Railway		419 10 2	419 10 2	419 10 2	
Dubbo to Werris Creek		4,820 4 9	4,820 4 9	4,820 4 9	
Barellan to Mirrool		387 0 6	387 0 6	387 0 6	
Tullamore to Tottenham		44,544 0 9	44,544 0 9	5,277 8 11	39,266 11 10
Condobolin to Broken Hill		21,000 0 0	21,000 0 0	21,000 0 0	
Harbours and Rivers—					
Coff's Harbour Improvements		5,360 6 1	5,360 6 1		5,360 6 1
Government Dockyard and Workshop at Newcastle		7,800 8 0	7,800 8 0	7,800 8 0	
Government Dockyard, Newcastle, Store Advance Account—Purchase of Stores and Materials		50,000 0 0	50,000 0 0	50,000 0 0	
Miscellaneous—					
New Public Abattoirs at Homebush Point	1,544 19 8	65,750 19 4	67,295 19 0	17,829 1 2	49,466 17 10
Norton Griffiths & Co.—					
Advance to meet General Expenses, Commission, and Other Charges		3,000 9 0	3,000 0 0	3,000 0 0	
Metropolitan Board of Water Supply and Sewerage—					
Water—General Reticulation, Improvements, &c.	15,012 2 1	57,273 19 3	72,286 1 4	72,286 1 4	
Sewerage—Construction and Ventilation of Sewerage generally		25,652 15 2	25,652 15 2		25,652 15 2
Agriculture—					
Purchase of Site for Horse-breeding Farm, and Improvements		31 10 0	31 10 0	31 10 0	
Bulk Handling of Grain—Plans and Specifications, &c.		2,500 0 0	2,500 0 0		2,500 0 0
Water Conservation and Irrigation Commission—					
For the Construction of Burrinjuck Dam, Murrumbidgee Canals, Purchase of Stock, Assisting Settlers, Payment of Tenant Rights, &c.		14,125 8 2	14,125 8 2	14,125 8 2	
Providing Water Supply for Settlers	1,149 7 6	343 14 11	1,493 2 5	1,493 2 5	
Totals	£ 75,656 16 4	459,923 11 2	535,580 7 6	413,333 16 7	*122,246 10 11

* See page 170.

No. 11.

MISCELLANEOUS ACCOUNTS.

STATEMENT of RECEIPTS and PAYMENTS during the Year ended 30th June, 1916.

ACCOUNTS.	Balances on 30th June, 1915.	Payments during the Year ended 30th June, 1916.	Total.	Receipts during the Year ended 30th June, 1916.	Balances on 30th June, 1916.
	Dr.				Dr.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Railway Store Suspense Account	110,392 7 1	1,020,206 6 0	1,130,598 13 1	1,130,598 13 1	.....
Advances to Settlers Expenditure Suspense Account	8,974 0 0	6,170 13 4	15,144 13 4	15,144 13 4	.....
Seed Wheat and Fodder Expenditure Suspense Account	340,510 7 11	49,908 14 8	390,419 2 7	120,201 17 10	*270,217 4 9
Imported Wheat Suspense Account ... ..	.....	659,357 9 9	659,357 9 9	654,815 6 10	*4,542 2 11
Imported Fodder Suspense Account ... ..	.....	64,967 9 6	64,967 9 6	15,152 19 9	*49,814 9 9
Flour Expenditure Suspense Account	2,344 2 2	10,306 10 3	12,650 12 5	12,650 12 5	.....
Imported Butter Suspense Account ... ..	.....	41,617 19 8	41,617 19 8	32,857 8 8	*8,760 11 0
Wheat Grown on Excess Area Expenditure Suspense Account ... ..	.....	570,000 0 0	570,000 0 0	14,333 0 9	*555,666 19 3
Storage of Butter Account ... ..	.....	70,000 0 0	70,000 0 0	9,103 9 6	*60,896 10 6

* See Page 170.

A. P. PEARSON,
Comptroller of Accounts.

The Treasury, New South Wales,
Sydney, 11th August, 1916.

W. A. HOLMAN,
Treasurer.

K.

RAILWAYS LOAN ACCOUNT.

(Act No. 4, 1910.)

GENERAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE

TO

30TH JUNE, 1916.

A. P. PEARSON,
Controller of Accounts.

W. A. HOLMAN,
Treasurer.

L.

RAILWAYS LOAN ACCOUNT, 1913.

(Act No. 20, 1913.)

GENERAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE

TO

30TH JUNE, 1916.

Statement

RAILWAYS LOAN

Dr.

GENERAL ACCOUNT OF RECEIPTS AND

PARTICULARS.		TOTAL.
		£ s. d.
To PAYMENTS made to 30th June, 1916, under Loan Appropriation, on account of Railways (towards the purchase and construction of Rolling Stock for Railways, and to meet the cost of duplicating portions of Main Trunk Lines of Railway and other Works in connection therewith, Act No. 20, 1913) ...		2,791,913 16 0
<div style="text-align: center;"> <p>RAILWAYS LOAN ACCOUNT, 1913</p> <p>(Act No. 20, 1913)</p> <p>GENERAL ACCOUNT</p> <p>OF</p> <p>RECEIPTS AND EXPENDITURE</p> <p>TO</p> <p>30th JUNE 1916</p> </div>		
<div style="text-align: right;"> <p>TOTAL</p> </div>		£ 2,791,913 16 0

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

L.

ACCOUNT, 1913 (Act No. 20, 1913).

EXPENDITURE TO 30TH JUNE, 1916.

Cr.

PARTICULARS.	TOTAL.
By PROCEEDS of sale of Inscribed Stock issued under Loan (Railways) Act, No. 20, 1913, per Public Debt Statement... ..	£ s. d. 2,791,913 16 0
RAILWAYS LOAN ACCOUNT 1913. (ACT NO. 20, 1913.)	
GENERAL ACCOUNT	
RECEIPTS AND EXPENDITURE	
30th JUNE, 1914.	
TOTAL	£ 2,791,913 16 0

W. A. HOLMAN,
Treasurer.

M.

RAILWAYS LOAN ACCOUNT, 1915.**(Act No. 14, 1915.)**

GENERAL ACCOUNT**OF****RECEIPTS AND EXPENDITURE****TO****30TH JUNE, 1916.**

73105--Q

RAILWAYS LOAN

Dr.

GENERAL ACCOUNT of RECEIPTS and

PARTICULARS.													TOTAL.		
													£	s.	d.
To PAYMENTS made to 30th June, 1916, under Loan Appropriation, on account of Railways (to meet the cost of Duplicating portions of Main Trunk Lines and other Works in connection therewith)													1,611,107	6	11
<div style="position: absolute; top: 0; right: 0; bottom: 0; left: 0; transform: rotate(45deg); border-left: 2px solid black; border-bottom: 2px solid black;"></div>															
To BALANCE, 30th June, 1916													1,388,892	13	1
TOTAL													£ 3,000,000	0	0

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

M.

ACCOUNT, 1915 (Act No. 14, 1915).

EXPENDITURE to 30th June, 1916.

Cr.

PARTICULARS.										TOTAL.		
										£	s.	d.
By PROCEEDS of Sale of Treasury Bills issued under Loan (Railways) Act No. 14, 1915, per Public Debt Statement										3,000,000	0	0
<div style="position: relative; width: 100%; height: 100%;"> <div style="position: absolute; top: 0; right: 0; width: 100%; height: 100%; border-left: 1px solid black; border-bottom: 1px solid black;"></div> </div>												
TOTAL										£	3,000,000	0 0

W. A. HOLMAN,
Treasurer.

STATEMENT

OLD LOANS AND GENERAL

GENERAL ACCOUNT & RECEIPTS

DE

Total

PARTICULARS

N.

OLD LOANS AND GENERAL LOAN ACCOUNT.

GENERAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE

TO

30TH JUNE, 1916.

STATEMENT

OLD LOANS AND GENERAL

Dr.

GENERAL ACCOUNT of RECEIPTS and

PARTICULARS.	TOTAL.		
	£	s.	d.
To PAYMENTS made to 30th June, 1916, under Loan Appropriations, on account of Railways, Public Works, and other Services, as per Abstract of Expenditure, page 115 ...	149,161,594	14	0
To TREASURY BILLS issued under Act 55 Victoria No. 7, paid off ...	4,000,000	0	0
To TREASURY BILLS issued under Act No. 46, 1899, paid off ...	4,000,000	0	0
To TREASURY BILLS issued under Act No. 10, 1900, paid off ...	1,000,000	0	0
To TREASURY BILLS issued under Act No. 94, 1902, paid off ...	4,000,000	0	0
To TREASURY BILLS issued under Act No. 14, 1903, paid off ...	250,000	0	0
To TREASURY BILLS issued under Act No. 31, 1904, paid off ...	240,000	0	0
To TREASURY BILLS issued under Acts No. 36, 1905, and No. 19, 1907, paid off ...	1,250,000	0	0
To TREASURY BILLS issued under Act No. 25, 1911, paid off ...	2,000,000	0	0
To TREASURY BILLS issued under Act No. 57, 1912, paid off ...	2,750,000	0	0
To TREASURY BILLS issued under Acts No. 43, 1910, and No. 57, 1912, paid off ...	2,000,000	0	0
To TREASURY BILLS issued under Act No. 5, 1914, paid off ...	3,800,000	0	0
To TREASURY BILLS issued under Act No. 8, 1904, paid off ...	1,902,900	0	0
To PAYMENTS from amount recovered from the Mercantile Mutual Insurance Company ...	1,513	0	0
To REPAYMENT of Advances from the Consolidated Revenue Fund made pending Realisation of Loans Authorised ...	1,500,000	0	0
To REPAYMENT to the Curator of Intestate Estates of Advances made pending Realisation of Loans Authorised ...	50,000	0	0
Carried forward ...	£177,906,007	14	0

N.

LOAN ACCOUNT.

EXPENDITURE to 30th June, 1916.

Cr.

PARTICULARS.	AMOUNT.			TOTAL.		
	£	s.	d.	£	s.	d.
By PROCEEDS of DEBENTURES, Funded and Inscribed Stock, issued for Public Works and other Services provided for by Loans, and Proceeds of sale of Treasury Deficiency Bills, and Advances to Settlers Stock (<i>per Public Debt Statement</i>) ...				146,174,955	5	4
By PROCEEDS of Sale of TREASURY BILLS for PUBLIC WORKS (<i>per Public Debt Statement</i>):—						
Issued under Act No. 55 Vic. No. 7, to extent of £4,000,000 ...	3,983,077	1	9			
Issued under Act No. 46, 1899, to extent of £4,000,000 ...	3,972,506	6	6			
Issued under Act No. 10, 1900, to extent of £1,000,000 ...	986,564	10	0			
Issued under Act No. 94, 1902, to extent of £4,000,000 ...	3,964,044	9	5			
Issued under Act No. 14, 1903, to extent of £250,000 ...	249,684	7	6			
Issued under Act No. 31, 1904, to extent of £240,000 ...	239,100	0	0			
Issued under Acts No. 36, 1905, and No. 19, 1907, to extent of £1,250,000 ...	1,247,812	10	0			
Issued under Act No. 43, 1910, to extent of £277,600 ...	276,540	0	0			
Issued under Act No. 25, 1911, to extent of £2,000,000 ...	1,996,502	10	0			
Issued under Act No. 57, 1912, to extent of £2,750,000 ...	2,730,197	10	0			
Issued under Acts No. 43, 1910, and No. 57, 1912, to extent of £2,000,000 ...	1,987,131	5	0			
Issued under Act No. 5, 1914, to extent of £3,800,000 ...	3,792,484	0	0			
Issued under Acts No. 5 and No. 31, 1914, to extent of £4,455,000 ...	4,455,000	0	0			
Issued under Act No. 31, 1914, to extent of £925,000 ...	919,449	10	0			
Issued under Act No. 56, 1915, to extent of £277,300 ...	277,300	0	0			
Issued under Loan (Railways) Act No. 14, 1915, to extent of £616,667 ...	3,000,000	0	0			
By PROCEEDS of Sale of TREASURY BILLS, issued under Act No. 8, 1904, to extent of £1,902,900 for redemption of Treasury Bills issued under Act 46, 1899 (<i>per Public Debt Statement</i>) ...				34,077,394	0	2
By PROCEEDS of Sale of TREASURY BILLS issued under Inscribed Stock (Renewals) Amendment Act No. 30, 1914, to extent of £1,791,537 (<i>per Public Debt Statement</i>) ...				1,901,928	15	0
By PROCEEDS of Sale of TREASURY BILLS issued under Inscribed Stock (Issue and Renewals) Act No. 57, 1912, and Inscribed Stock (Renewals) Amendment Act No. 30, 1914 (<i>per Public Debt Statement</i>) ...				1,789,616	7	10
By PROCEEDS of Sale of DEBENTURES issued under Inscribed Stock (Issue and Renewals) Act No. 57, 1912, and Inscribed Stock (Renewals) Amendment Act No. 30, 1914 (<i>per Public Debt Statement</i>) ...				1,952,286	18	11
By PROCEEDS of Sale of NEW SOUTH WALES STOCK, issued under Inscribed Stock (Issue and Renewals) Act No. 51, 1912 (<i>per Public Debt Statement</i>) ...				89,544	0	0
				£185,985,725	7	3
Less—						
Amount of Proceeds credited to Railways Loan Accounts ...				7,789,373	13	2
Carried forward ...				£178,196,351	14	1

Statement O.

APPENDIX TO PUBLIC DEBT STATEMENT.

STATEMENT showing the result of Sales of Debentures, Funded and Inscribed Stock, and Treasury Bills from 1st July, 1915, to 30th June, 1916.

Particulars.	Year of Maturity.	Amount of Principal.		Nominal Rate Interest.	Date from which Interest accrues.	Price of Issue per cent.	Gross Amount raised.	Discount allowed on Prepayment of Instalments.	Accrued Interest to date of Instalments Credited to Revenue.	Charges for Negotiation.					Net Amount credited to Railways Loan Account, and General Loan Account.	Interest on Overdue Instalments credited to Revenue.
										Brokerage and Underwriting.	Bank Commission.	Stamp Duty.	Postage and Petty Expenses.	Total Charges.		
		£	s. d.	%		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
<i>Negotiated in Sydney.</i>																
Debentures—																
Act No. 57, 1912...	1920	{ 80,000 0 0 10,000 0 0 }		4½	{ 1 July, 1915 1 Aug., 1915 }	100 0 0	{ 80,000 0 0 10,000 0 0 }								80,000 0 0 10,000 0 0	
Treasury Bills—																
Act No. 43, 1910 ...	1920	{ 600 0 0 1,400 0 0 1,600 0 0 1,200 0 0 1,000 0 0 1,400 0 0 2,100 0 0 700 0 0 1,600 0 0 1,300 0 0 1,000 0 0 3,000 0 0 1,100 0 0 2,000 0 0 7,700 0 0 }		4½	{ 1 July, 1915 2 July, 1915 7 July, 1915 14 July, 1915 22 July, 1915 27 July, 1915 7 Aug., 1915 13 Aug., 1915 17 Aug., 1915 25 Aug., 1915 1 Sept., 1915 14 Sept., 1915 29 Sept., 1915 2 Oct., 1915 13 Oct., 1915 }	100 0 0	{ 600 0 0 1,400 0 0 1,600 0 0 1,200 0 0 1,000 0 0 1,400 0 0 2,100 0 0 700 0 0 1,600 0 0 1,300 0 0 1,000 0 0 3,000 0 0 1,100 0 0 2,000 0 0 7,700 0 0 }								600 0 0 1,400 0 0 1,600 0 0 1,200 0 0 1,000 0 0 1,400 0 0 2,100 0 0 700 0 0 1,600 0 0 1,300 0 0 1,000 0 0 3,000 0 0 1,100 0 0 2,000 0 0 7,700 0 0	
Act No. 31, 1914 ...	1920	{ 50,000 0 0 25,000 0 0 }		4½	{ 20 July, 1915 1 Sept., 1915 }	100 0 0	{ 50,000 0 0 25,000 0 0 }			250 0 0				250 0 0	49,750 0 0 25,000 0 0	

(Continued.)

STATEMENT E—continued.

STATEMENT showing the result of Sales of Debentures, Funded and Inscribed Stock, and Treasury Bills from 1st July, 1915, to 30th June, 1916—continued.

Particulars.	Year of Maturity.	Amount of Principal.	Nominal Rate Interest.	Date from which Interest accrues.	Price of Issue per cent.	Gross Amount raised.	Discount allowed on Prepayment of Instalments.	Accrued Interest to date of Instalments Credited to Revenue.	Charges for Negotiation.					Net Amount credited to Railways Loan Account, and General Loan Account.	Interest on Overdue Instalments credited to Revenue.
									Brokerage and Underwriting.	Bank Commission.	Stamp Duty.	Postage and Petty Expenses.	Total Charges.		
<i>Negotiated in Sydney—contd.</i>		£ s. d.	%		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Treasury Bills—		700 0 0		2 July, 1915		700 0 0								700 0 0	
		6,600 0 0		7 July, 1915		6,600 0 0								6,600 0 0	
		1,000 0 0		23 July, 1915		1,000 0 0								1,000 0 0	
		3,200 0 0		4 Aug., 1915		3,200 0 0								3,200 0 0	
Act No. 5, 1914 }	1920	1,800 0 0	4½	17 Aug., 1915	100 0 0	1,800 0 0								1,800 0 0	
Act No. 31, 1914 }		4,900 0 0		1 Sept., 1915		4,900 0 0								4,900 0 0	
		2,500 0 0		7 Sept., 1915		2,500 0 0								2,500 0 0	
		2,500 0 0		29 Sept., 1915		2,500 0 0								2,500 0 0	
		6,000 0 0		11 Oct., 1915		6,000 0 0								6,000 0 0	
		1,400 0 0		30 Oct., 1915		1,400 0 0								1,400 0 0	
		4,000 0 0		9 Nov., 1915		4,000 0 0								4,000 0 0	
Act No. 5, 1914 }	1917	616,667 0 0	4½ 2s. 6d (a)	15 July, 1915	100 0 0	616,667 0 0								616,667 0 0	
Act No. 31, 1914 }		616,667 0 0		16 Aug., 1915		616,667 0 0								616,667 0 0	
Act No. 14, 1915 }		616,667 0 0		15 Sept., 1915		616,667 0 0								616,667 0 0	
		616,667 0 0		15 Oct., 1915		616,667 0 0								616,667 0 0	
		616,663 0 0		15 Nov., 1915		616,663 0 0								616,663 0 0	
Act No. 56, 1915 ...	1921	277,300 0 0	4½	10 Feb., 1916	100 0 0	277,300 0 0								277,300 0 0	
<i>Funded Stock—</i>															
Act No. 43, 1910 ...	1923	4,706 18 4	4	Various dates from 2 July, 1915, to 19 April, 1916.	100 0 0	4,706 18 4								4,706 18 4	
<i>Negotiated in London.</i>															
<i>Debentures and Inscribed Stock—</i>															
Act No. 51, 1912 }															
Act No. 30, 1914 }															
(Renewals).														(b) 96 0 5	
Act No. 57 of 1912 }	1922-1927	(c) 5,000,000 0	4½	1 July, 1915...	99 10 0	4,975,000 0 0	8,017 19 2	997 3 3	73,823 10 0	12,500 0 0	20,810 10	2,067 18 11	109,201 18 11	(c) 4,856,782 18 8	277 4 6
Act No. 5, 1914 ...															
Act No. 44, 1912 ...	1921-1923	(d) 2,000,000 0 0	5	1 Jan., 1916 ...	99 0 0	1,980,000 0 0								(d) 1,922,000 0 0	
Act No. 5, 1914 ...															
Act No. 31, 1914 ...															
(Renewals).															

(a) Approximate, rate not definitely fixed. (b) Balance of proceeds of Loan of £2,000,000 raised in London in February, 1915. (c) Debenture Loan of £5,000,000 raised in 1914-15 (June, 1915); proceeds brought to account in 1915-16. Debentures converted into 4½ per cent. Inscribed Stock to extent of £2,912,100. (d) Debenture Loan of £2,000,000 raised in January, 1916—part proceeds (£1,922,000) only brought to account up to 30th June, 1916. Debentures converted into Inscribed Stock to extent of £1,478,600.

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

STATEMENT

OF THE

PARTICULARS OF THE PUBLIC DEBT OF THE STATE

OF

NEW SOUTH WALES,

ON

30TH JUNE, 1916.

STATEMENT OF THE PARTICULARS OF THE PUBLIC DEBT OF

YEAR RAISED.	SERVICES.	AUTHORITY.	AMOUNT AUTHORISED TO BE RAISED.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK SOLD.	NET AMOUNT RAISED.
			£ s. d.	£ s. d.	£ s. d.
OLD LOANS.					
DEBENTURES.					
1842-55	Immigration ...	{ Govt. Gazettes, 1841 to 1855. }	705,200 0 0	705,200 0 0	724,733 3 1
1853-5	Loans to the Sydney Railway Company...	16 Vic., No. 39	217,500 0 0	217,500 0 0	223,936 3 4
1854-9	Sydney Sewerage ...	17 Vic., No. 34	200,000 0 0	209,030 0 0	200,970 18 3
1854-8	Sydney Water Supply ...	17 Vic., No. 35	200,000 0 0	208,400 0 0	200,808 15 3
1855-67	Public Works ...	18 Vic., No. 35	178,750 0 0	144,000 0 0	134,615 10 6
1855-7	Railways ...	18 Vic., No. 40	624,733 18 8	666,800 0 0	628,541 15 5
1856-61	Public Works ...	19 Vic., Nos. 38 & 40.	445,323 0 0	410,500 0 0	394,624 14 0
1856-8	To pay off Land and Immigration Debentures.	20 Vic., No. 1	73,776 0 0	73,700 0 0	70,276 16 11
1856	Railways ...	20 Vic., No. 1	200,000 0 0	203,000 0 0	199,997 10 0
1857	To pay off Land and Immigration Debentures.	20 Vic., No. 16	130,400 0 0	132,300 0 0	130,311 0 0
1858-9	Public Works ...	20 Vic., No. 33	107,717 18 11	112,000 0 0	106,988 12 6
1858-0	Railways ...	20 Vic., No. 34	300,000 0 0	299,000 0 0	298,647 7 7
1859-61	To pay off Land and Immigration Debentures.	22 Vic., Nos. 5 & 26.	145,000 0 0	145,700 0 0	143,924 15 3
1859-61	Railways and Public Works ...	22 Vic., No. 22	758,500 0 0	760,700 0 0	751,575 2 5
1862	Public Works ...	22 Vic., No. 26	11,600 0 0	5,000 0 0	4,925 5 0
1860-2	To pay off Railway Debentures ...	23 Vic., No. 5	365,600 0 0	365,600 0 0	359,081 13 7
1862	Public Works and to pay off Land and Immigration Debentures.	23 Vic., No. 10	348,223 0 0	348,200 0 0	338,511 0 7
1861-2	Railways and Public Works ...	24 Vic., No. 24	113,535 0 0	113,900 0 0	112,209 11 6
1861	Voluntary and Assisted Immigration ...	24 Vic., No. 26	55,000 0 0	55,500 0 0	54,945 16 0
1862-6	Railways, Immigration, and Public Works	25 Vic., No. 19	1,782,370 14 6	1,782,300 0 0	1,684,855 7 11
1867	Railways and Public Works ...	26 Vic., No. 14	161,832 0 0	162,000 0 0	696,146 2 5
1867	Railways and Public Works ...	27 Vic., No. 14	670,025 12 7	670,000 0 0	
1866	To pay off Debentures ...	29 Vic., No. 5	300,000 0 0	300,000 0 0	266,433 17 2
1867	Railways, Public Works, and Immigration	29 Vic., No. 9	219,450 0 0	219,400 0 0	192,377 0 0
1868	Railways and other purposes ...	29 Vic., No. 23	758,000 0 0	758,000 0 0	712,115 16 1
1867	Railways and other purposes ...	30 Vic., No. 23	65,850 0 0	65,800 0 0	61,573 0 0
1869	Railways ...	31 Vic., No. 11	1,000,000 0 0	1,000,000 0 0	968,503 13 10
1868-9	Railways and other purposes ...	31 Vic., No. 27	177,407 0 0	177,400 0 0	177,934 0 0
1869-70	Railways and other purposes ...	32 Vic., No. 13	197,885 0 0	197,800 0 0	195,244 6 9
1871	Railways, to pay off Debentures, and other purposes.	34 Vic., No. 2	407,151 13 7	407,100 0 0	399,660 1 6
1871	To make good the loss sustained in the negotiation of the Debentures of previous Loans.	Under various Acts.		450,000 0 0	437,899 0 6
TOTAL, OLD LOANS			£ 10,920,830 18 3	11,365,830 0 0	10,872,367 17 4

For reference to Notes.

THE STATE OF NEW SOUTH WALES, ON 30TH JUNE, 1916.

PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES.											
AMOUNT OVER-RAISED.	AMOUNT REQUIRED TO BE RAISED.	AMOUNT OF EACH ISSUE SOLD.	D F.	UTSTANDING.	DUE DATES.	RATE OF INTEREST PER ANNUM.	ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING FOR EACH SERVICE.				
£ s. d.	£ s. d.	£ s. d.	£	£ s. d.			£ s. d.				
19,533 3 1	705,200 0 0	1	705,200	.....	2½d. to 5½d. per cent. per diem.					
6,436 3 4	217,500 0 0	1	217,500	.....	2½d. & 3½d. per cent. per diem.					
512,331 7 10	25,900 0 0	1	25,900	.....	3½d. per cent. per diem, and 4 and 5 per cent. per ann.					
437,899 0 6	97,500 0 0	1	97,500	.....					
74,432 7 4	6,730 0 0	1	6,680	50 0 0	1882					
186,696 13 1	24,000 0 0	1	24,000	.....					
261,129 0 5	54,900 0 0	1	54,900	.....					
102,878 2 11	29,000 0 0	1	29,000	.....					
£364,007 3 4	50,700 0 0	1	50,700	.....					
.....	36,700 0 0	1	36,700	.....					
.....	31,000 0 0	1	31,000	.....					
.....	61,000 0 0	1	61,000	.....					
.....	21,000 0 0	1	21,000	.....					
.....	12,800 0 0	1	12,800	.....					
.....	70,200 0 0	1	70,200	.....					
.....	40,000 0 0	1	40,000	.....					
.....	291,800 0 0	1	291,800	.....					
.....	139,000 0 0	1	139,000	.....					
.....	100,000 0 0	1	100,000	.....					
.....	133,300 0 0	1	133,300	.....					
.....	2,700 0 0	1	2,700	0 0	Permanent	135 0 0				
.....	46,200 0 0	1	46,200	.....					
.....	150,000 0 0	1	150,000	.....					
.....	70,800 0 0	1	70,600	200 0 0	1882					
.....	136,800 0 0	1	136,800	.....					
.....	6,700 0 0	1	6,700	.....					
.....	70,500 0 0	1	70,500	.....					
.....	3,200 0 0	1	3,200	.....					
.....	203,000 0 0	1	203,000	.....					
.....	132,300 0 0	1	132,300	.....					
.....	100,000 0 0	1	100,000	.....	1 Jan., 1873					
.....	10,000 0 0	1	10,000	.....	1 July, 1888					
.....	2,000 0 0	1	2,000	.....	1 Jan., 1889					
.....	175,000 0 0	1	175,000	.....	1 July, 1888					
.....	90,000 0 0	1	90,000	.....	1 July, 1888					
.....	34,000 0 0	1	34,000	.....	1 Jan., 1889					
.....	145,000 0 0	1	145,000	.....	1 Jan., 1889					
.....	700 0 0	1	700	.....	1 July, 1891					
.....	400,000 0 0	1	400,000	.....	1 Jan., 1889					
.....	312,000 0 0	1	312,000	.....	1 July, 1889					
.....	25,000 0 0	1	25,000	.....	1 Jan., 1891					
.....	23,700 0 0	1	23,700	.....	1 July, 1891					
.....	5,000 0 0	1	5,000	.....	1 July, 1890					
.....	365,600 0 0	1	365,400	200 0 0	1 Jan., 1890					
.....	348,200 0 0	1	348,200	.....	1 July, 1890					
.....	113,900 0 0	1	113,900	.....	1 July, 1891					
.....	55,500 0 0	1	55,500	.....	1 July, 1891					
.....	1,782,300 0 0	1	1,782,300	.....	1 Jan., 1892					
.....	162,000 0 0	1	162,000	.....	1 Jan., 1895					
.....	670,000 0 0	1	670,000	.....	1 Jan., 1895					
.....	300,000 0 0	1	300,000	.....	Various					
.....	219,400 0 0	1	219,400	.....	1 Jan., 1896					
.....	758,000 0 0	1	757,600	400 0 0	1 July, 1896					
.....	65,800 0 0	1	65,800	.....	1 Jan., 1897					
.....	1,000,000 0 0	1	1,000,000	.....	Various					
.....	177,400 0 0	1	177,400	.....	1 July, 1898					
.....	197,800 0 0	1	197,800	.....	1 Jan., 1899					
.....	407,100 0 0	1	407,100	.....	1 July, 1900					
.....	450,000 0 0	1	450,000	.....	1 July, 1900					
25,969 6 5	11,365,830 0 0	1	11,362,280	3,550 0 0	.....	135 0 0				

see page 160.

STATEMENT OF PARTICULARS OF PUBLIC

YEAR RAISED.	SERVICES.	AUTHORITY.	AMOUNT AUTHORISED TO BE RAISED.	DESCRIPTION OF STOCK SOLD.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK SOLD.	NET AMOUNT RAISED.
			£ s. d.		£ s. d.	£ s. d.
SUBSEQUENT LOANS.						
1871	Railways and other purposes	35 Vic., No. 5	374,980 0 0	Debentures	374,900 0 0	375,424 19 6
1872	Railways, repayment of Loans, and other purposes.	36 Vic., No. 2	406,863 7 3	"	406,800 0 0	422,096 18 0
1875-6	Railways	36 Vic., No. 17	1,901,500 0 0	"	1,901,500 0 0	51,725,661 6 11
1873-6	Public Works and repayment of Loans (New South Wales Four per cents.)	36 Vic., No. 21	509,780 0 0	Funded Stock	530,189 9 2	509,780 0 0
1876-88	Railways and other purposes	39 Vic., No. 18	235,690 0 0	Debentures	224,900 0 0	221,045 0 0
1879	Railways, repayment of Loans, and other purposes.	38 Vic., No. 2 40 Vic., No. 12 41 Vic., No. 4	3,249,552 0 0	"	3,249,500 0 0	3,178,374 1 5
1881-3	Railways and other purposes	41 Vic., No. 7 43 Vic., No. 11	1,120,000 0 0 7,352,768 0 0	"	1,120,000 0 0 7,352,700 0 0	1,145,116 18 9 7,302,099 18 11
1883	Railways and other purposes	44 Vic., No. 12	1,262,000 0 0	Inscribed Stock	1,262,000 0 0	1,244,685 17 6
1883-5	Railways and other purposes	44 Vic., No. 28	7,102,000 0 0	"	7,102,000 0 0	6,486,888 8 6
1885	Railways and other purposes	45 Vic., No. 22	1,000,000 0 0	"	1,000,000 0 0	894,886 19 3
1885	Railways and other purposes	46 Vic., No. 23	2,000,000 0 0	"	2,000,000 0 0	1,789,773 18 6
1885-9	Railways and other purposes	48 Vic., No. 26	14,388,303 0 0	"	12,822,700 0 0	11,811,175 19 8
1895-8	Railways and other purposes	50 Vic., No. 28	3,115,393 0 0	"	1,122,600 0 0 1,500,000 0 0	1,067,753 9 4 1,479,745 16 6
1889	To pay off Debentures	52 Vic., No. 16	1,390,600 0 0	"	1,390,600 0 0	1,389,813 3 8
1895 1901-2	Railways and other purposes	52 Vic., No. 17 56 Vic., No. 1	3,641,305 0 0	"	1,100,000 0 0 323,691 10 0 1,000,000 0 0	1,046,257 12 8 323,691 10 0 911,229 7 9
1895 1901-2	Railways and other purposes	53 Vic., No. 23 56 Vic., No. 1	5,089,896 0 0	"	1,144,000 0 0 15,000 0 0 3,000,000 0 0	1,088,107 18 11 15,000 0 0 2,727,191 7 5
1891-3	Railways, repayment of Loans, and other purposes.	54 Vic., No. 33	7,021,757 0 0	"	7,021,757 0 0	6,649,285 12 7
1893	Railways and other purposes	55 Vic., No. 35 56 Vic., No. 1	1,190,276 0 1	"	472,443 0 0 769,778 10 0	461,208 4 1 769,778 10 0
1896	Railways, repayment of Loans, and other purposes.	56 Vic., No. 24 56 Vic., No. 1	879,806 0 0	"	787,800 0 0	787,800 0 0
1894	Railways, repayment of Loans, and other purposes.	56 Vic., No. 1 57 Vic., No. 17	1,460,650 0 0	"	631,080 0 0 832,000 0 0	631,080 0 0 829,550 16 2
1896-7 1895-7	Railways and other purposes	58 Vic., No. 14 58 Vic., No. 14 1924 Stock.	863,947 0 0 198,065 0 0	"	863,947 0 0 198,065 0 0	862,776 0 0 197,653 2 6
Carried forward...			65,755,131 7 4		61,041,951 9 2	58,367,527 18 6

For reference to Notes.

DEBT ON 30TH JUNE, 1916—continued.

AMOUNT OVER-RAISED.	AMOUNT REQUIRED TO BE RAISED.	PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES, FUNDED AND INSCRIBED STOCK.					
		AMOUNT OF EACH ISSUE SOLD.	PAID OFF.	OUTSTANDING.	DUE DATES.	RATE OF INTEREST PER ANNUM.	ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING FOR EACH SERVICE.
£ s. d.	£ s. d.	£ s. d.	£	£ s. d.			£ s. d.
444 19 6	374,900 0 0	374,900	.....	1 July, 1901...	5 per cent.	.....
15,833 10 9	406,800 0 0	406,800	.....	1 July, 1902...	5 "	.....
.....	1,901,500 0 0	1,000,000	.....	1 July, 1903...	4 "	.....
.....	530,189 9 2	1501,500	.....	1 July, 1905...	4 "	.....
.....	224,900 0 0	.....	530,189 9 2	Interminable...	4 "	21,207 11 7
.....	3,249,500 0 0	1,499,700	300 0 0	1 July, 1906...	4 "	.....
.....	1,200,000 0 0	1,749,000	2500 0 0	1 July, 1908...	4 "	.....
25,116 18 9	7,352,700 0 0	.....	300 0 0	1 Jan., 1909...	4 "	.....
.....	1,262,000 0 0	2,863,400	5,609,000 0 0	1 July, 1910...	4 "	.....
.....	7,102,000 0 0	.....	1,262,000 0 0	1 July, 1913...	4 "	224,360 0 0
.....	1,000,000 0 0	.....	315,300 0 0	1 July, 1933...	4 "	50,480 0 0
.....	2,000,000 0 0	.....	6,786,700 0 0	1 July, 1933...	4 "	12,612 0 0
.....	6,713,300 0 0	.....	1,000,000 0 0	1 Oct., 1924...	3½ "	237,534 10 0
.....	3,500,000 0 0	.....	2,000,000 0 0	1 Oct., 1924...	3½ "	35,000 0 0
.....	2,109,400 0 0	.....	6,713,300 0 0	1 Oct., 1924...	3½ "	70,000 0 0
.....	1,122,600 0 0	.....	3,500,000 0 0	1 Oct., 1924...	3½ "	234,965 10 0
.....	1,500,000 0 0	.....	2,109,400 0 0	1 Sept., 1918...	3½ "	122,500 0 0
.....	1,390,600 0 0	.....	1,122,600 0 0	1 Sept., 1918...	3½ "	73,829 0 0
.....	1,100,000 0 0	.....	1,500,000 0 0	1 Oct., 1935...	3 "	78,678 0 0
.....	323,691 10 0	323,691 10	1,390,600 0 0	1 Sept., 1918...	3½ "	48,671 0 0
.....	1,000,000 0 0	.....	1,100,000 0 0	1 Oct., 1935...	3 "	33,000 0 0
.....	1,144,000 0 0	.....	1,000,000 0 0	7 Jan., 1913...	4 "	.....
.....	15,000 0 0	15,000	1,144,000 0 0	1 Oct., 1935...	3 "	30,000 0 0
.....	3,000,000 0 0	.....	1,000,000 0 0	1 Oct., 1935...	3 "	34,320 0 0
.....	494,200 0 0	.....	5,000,000 0 0	7 Jan., 1913...	4 "	.....
.....	4,500,000 0 0	.....	4,994,200 0 0	1 Oct., 1935...	3 "	90,000 0 0
.....	2,027,557 0 0	.....	4,994,200 0 0	1 Sept., 1918...	3½ "	174,797 0 0
.....	472,443 0 0	.....	2,500,000 0 0	1 July, 1933...	4 "	100,000 0 0
.....	699,778 10 0	699,778 10	.....	7 Jan., 1913...	4 "	.....
.....	879,800 0 0	879,800	.....	7 Jan., 1913...	4 "	.....
.....	631,080 0 0	630,780	300 0 0	7 Jan., 1913...	4 "	.....
.....	832,000 0 0	.....	832,000 0 0	1 Sept., 1918...	3½ "	29,120 0 0
.....	863,947 0 0	.....	863,947 0 0	1912 ⁴⁰	3 "	25,918 8 2
.....	198,065 0 0	.....	198,065 0 0	31 Dec., 1924...	3 "	5,941 19 0
41,395 9 0	61,041,951 9 2	11,569,250	49,472,701 9 2	.....	.....	1,732,934 18 9

see pages 160 and 161.

73105-S

STATEMENT OF PARTICULARS OF PUBLIC

YEAR RAISED.	SERVICE.	AUTHORITY.	AMOUNT AUTHORISED TO BE RAISED.	DESCRIPTION OF STOCK SOLD.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK SOLD.	NET AMOUNT RAISED.
	Subsequent Loans—continued.		£ s. d.		£ s. d.	£ s. d.
1895	Brought forward ...	£	65,755,131 7 4		61,041,951 9 2	58,367,527 18 6
	Repayment of Loans ...	59 Vic., No. 5	977,400 0 0	Inscribed Stock	12,633,400 0 0	602,454 3 5
		59 Vic., No. 6	1,332,945 0 0	"	1,332,945 0 0	1,332,481 7 2
1895-98	Railways and other purposes	59 Vic., No. 6 1925 Stock.	222,255 0 0	"	222,255 0 0	222,135 7 6
1898-1901	Railways, repayment of Loans, and other purposes.	60 Vic., No. 32	2,063,253 0 0	"	1,809,810 1 6	1,807,398 9 3
		60 Vic., No. 32 1927 Stock.	208,123 0 0	"		
1901-2	Railways, repayment of Loans, and other purposes.	No. 43, 1897...	1,800,005 0 0	"	1,768,456 0 0	1,764,630 11 1
1904-6		No. 43, 1897 1928 Stock.	224,747 0 0	"		
		No. 36, 1898	1,899,887 0 0	"	1,500,000 0 0	1,500,000 0 0
1902-3	Railways, repayment of Loans, and other purposes.	No. 36, 1898 1929 Stock.	333,650 0 0	"	250,000 0 0	250,000 0 0
1906-7	Railways, repayment of Loans, and other purposes.	No. 42, 1899 1930 Stock.	2,728,441 0 0	"		
			145,540 0 0	"		
1901-7	Darling Harbour Wharves Resumption.	No. 10, 1900...	4,000,000 0 0	"	3,000,000 0 0	2,733,688 3 3
				Inscribed Stock	999,810 0 0	998,182 12 1
				"	550,000 0 0	549,114 19 5
1903-5	Railways, Repayment of Loans, and other purposes.	No. 60, 1900...	2,703,385 0 0	Debentures...	816,854 0 0	815,731 10 7
				"	151,000,000 0 0	975,745 9 4
				"	131,100 0 0	131,100 0 0
				Inscribed Stock	1,000,000 0 0	1,000,000 0 0
				Debentures...	151,000,000 0 0	975,745 9 3
1904-9	Railways, repayment of Loans, and other purposes.	No. 62, 1901...	2,997,213 0 0	Inscribed Stock	499,981 0 0	498,046 5 3
				"	399,876 0 0	398,950 19 0
1906	Water and Drainage	No. 93, 1902...	1,200,000 0 0	Inscribed Stock	199,775 0 0	198,850 17 6
				Inscribed Stock	2,000,000 0 0	2,000,000 0 0
1906-12	Railways, repayment of Loans, and other purposes.	No. 108, 1902...	3,070,472 0 0	Debentures...	141,000,000 0 0	269,426 3 7
				"	229,704,720 0 0	942,596 11 5
1907-9	Railways, repayment of Loans, and other purposes.	No. 14, 1903...	1,721,384 0 0	Inscribed Stock	999,869 0 0	998,287 8 0
				"	694,174 0 0	692,707 12 10
1906-7	Railways, repayment of Loans, and other purposes.	No. 31, 1904...	2,040,051 0 0	"	1,999,889 0 0	1,996,078 6 11
1909-10	Railways, and other purposes	No. 36, 1905...	968,430 0 0	"	141,000,000 0 0	269,426 3 7
				"	849,337 0 0	848,170 18 9
1907-9	Railways, repayment of Loans, and other purposes.	No. 39, 1906...	1,680,800 0 0	"	500,000 0 0	500,000 0 0
				"	1,179,841 0 0	1,175,643 18 5
				"	173,500 0 0	173,422 16 3
1908-11	Water and Drainage, and Artesian Wells.	No. 59, 1906...	223,500 0 0	"	50,000 0 0	50,000 0 0
				"	969,999 0 0	968,839 14 11
1908-10	Railways, repayment of Loans, and other purposes.	No. 19, 1907...	3,970,981 0 0	"	3,000,000 0 0	2,687,749 8 2
				"	950,000 0 0	943,866 14 11
1909-10	Railways, repayment of Loans, and other purposes.	No. 22, 1908...	5,256,521 0 0	"	141,300,000 0 0	261,225,330 6 4
				"	263,000,000 0 0	2,853,661 0 0
				"	2,750,000 0 0	2,579,152 10 8
				"	125,000 0 0	125,000 0 0
1910-11	Railways, repayment of Loans, and other purposes.	No. 16, 1909...	6,112,912 0 0	"	3,237,813 0 0	3,234,100 5 4
				"	2,988,926 0 0	2,984,598 10 1
1911-14	Railways, and other purposes	No. 43, 1910...	4,883,000 0 0	"	1,094,960 0 0	1,094,352 5 11
				"	649,759 14 9	648,759 14 9
				"	170,357 0 0	170,357 0 0
				"	89,807 0 0	89,762 6 0
1910-14	Railways (duplications, &c.)	No. 4, 1910 ...	2,000,000 0 0	"	1,473,187 0 0	1,471,567 16 5
				"	266,649 0 0	266,093 1 1
				Inscribed Stock	1,099,993 0 0	1,097,960 2 1
1912-14	Railways, and other purposes	No. 25, 1911	3,868,970 0 0	Debentures	252,239,442 0 0	514,318 1 3
				"	240,000,000 0 0	2,147,701 1 9
1913	Railways, and other purposes	No. 13, 1912...	405,000 0 0	Inscribed Stock	240,000,000 0 0	381,803 0 9
				"	26,600,000 0 0	56,563 8 3
1913	Waterworks, &c.	No. 44, 1912...	60,000 0 0	Inscribed Stock	73,680 0 0	96,000 0 0
1916			100,000 0 0	Debentures...	26,320 0 0	
				"	237,605,558 0 0	729,400 19 11
				Inscribed Stock	1,920,048 0 0	1,917,774 8 11
				"	3,000,000 0 0	2,903,195 0 1
				"	241,035,000 0 0	975,718 17 5
				Debentures...	30,000 0 0	30,000 0 0
				"	30,000 0 0	30,000 0 0
				"	30,000 0 0	30,000 0 0
				"	80,000 0 0	80,000 0 0
				"	80,000 0 0	80,000 0 0
				"	80,000 0 0	80,000 0 0
				"	80,000 0 0	80,000 0 0
				"	80,000 0 0	80,000 0 0
				"	10,000 0 0	10,000 0 0
				Inscribed Stock	257,113,608 0 0	1,659,964 17 5
				"	259,953,060 0 0	
1914	Railways (duplications, rolling stock, &c.)	No. 20, 1913...	3,000,000 0 0	Inscribed Stock	3,000,000 0 0	2,791,913 16 0
				"	3,000,000 0 0	2,870,132 4 11
1914-15	Railways, and other purposes	No. 5, 1914 ...	7,522,100 0 0	Debentures...	251,374,292 0 0	3,196,818 1 3
				Inscribed Stock	251,916,794 0 0	
				Debentures...	503,24,002 0 0	1,183,070 0 0
				"	509,07,012 0 0	
				Inscribed Stock	504,92,908 0 0	642,930 0 0
				"	501,76,078 0 0	
1916	Railways and other purposes	No. 31, 1914...	7,560,702 0 0	Debentures...		
	Railways (duplication, &c.)	No. 14, 1915...	3,000,000 0 0			
	Railways and other purposes	No. 56, 1915...	7,768,850 0 0			
		No. 51, 1912...		Inscribed Stock	589,544 0 0	89,544 0 0
1915	Renewals ...	No. 30, 1914...	3,881,081 0 0	Debentures...	552,000,000 0 0	1,952,286 18 11
TOTAL, SUBSEQUENT LOANS...			£ 165,611,249 7 4		136,478,866 5 5	131,865,082 10 5

For reference to Notes.

DEBT ON 30th JUNE, 1916—continued.

PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES, FUNDED AND INSCRIBED STOCK.																
AMOUNT OVER-RAISED.		AMOUNT REQUIRED TO BE RAISED.		AMOUNT OF EACH ISSUE SOLD.		PAID OFF.		OUTSTANDING.		DUE DATES.		RATE OF INTEREST PER ANNUM.		ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING FOR EACH SERVICE.		
£	s. d.	£	s. d.	£	s. d.	£		£	s. d.					£	s. d.	
41,395	9 0	Vide note under this heading, page 153.		61,041,951	9 2	11,569,250		49,472,701	9 2					1,732,934	18 9	
				633,400	0 0			633,400	0 0	1 Oct., 1935...	3 per cent.			19,002	0 0	
				1,332,945	0 0			1,332,945	0 0	1912 ⁴⁹ ...	3			39,988	7 0	
				222,255	0 0			222,255	0 0	30 June, 1925...	3			6,667	13 0	
				1,809,810	1 6			1,809,810	1 6	1912 ⁴⁹ ...	3			54,294	6 0	
				1,768,456	0 0			1,768,456	0 0	1912 ⁴⁹ ...	3½ per cent.			61,895	19 2	
				1,500,000	0 0			1,500,000	0 0	1912 ⁴⁹ ...	3½ per cent.			56,250	0 0	
			3,296 16 0		250,000	0 0	250,000				10 Feb., 1915...	3½ per cent.				
					3,000,000	0 0			3,000,000	0 0	1 Oct., 1935...	3 per cent.			90,000	0 0
				999,810	0 0			999,810	0 0	10 Aug., 1921...	3½			34,993	7 0	
				550,000	0 0	550,000				10 Aug., 1907...	4					
				816,854	0 0	816,854				10 Aug., 1909...	4					
				1,000,000	0 0	997,850		2,150	0 0	1 Mar., 1915...	4					
				131,100	0 0	131,100				1 Apr., 1915...	4					
				1,000,000	0 0	1,000,000				10 Feb., 1915...	4					
				1,000,000	0 0	997,850		2,150	0 0	1 Mar., 1915...	4					
				499,981	0 0	499,981				10 Feb., 1915...	3½					
				399,876	0 0			399,876	0 0	10 Aug., 1919...	3½			14,995	7 0	
				199,775	0 0			199,775	0 0	10 Aug., 1921...	3½			6,992	2 6	
				2,000,000	0 0			2,000,000	0 0	1 July, 1950 ¹⁶ ...	3½			70,000	0 0	
				100,000	0 0			100,000	0 0	1 July, 1950 ¹⁶ ...	3½			3,500	0 0	
				970,472	0 0			370,472	0 0	1 Oct., 1922...	4			38,818	17 7	
				999,869	0 0			999,869	0 0	10 Aug., 1921...	3½			34,995	8 4	
				694,174	0 0			694,174	0 0	10 Aug., 1923...	3½			24,296	1 9	
				1,999,889	0 0			1,999,889	0 0	10 Aug., 1921...	3½			69,996	2 3	
				100,000	0 0			100,000	0 0	1 July, 1950...	3½			3,500	0 0	
				849,337	0 0			849,337	0 0	10 Aug., 1919...	3½			31,850	2 9	
				500,000	0 0			500,000	0 0	10 Aug., 1921...	3½			17,500	0 0	
				1,179,841	0 0			1,179,841	0 0	10 Aug., 1923...	3½			41,294	8 8	
				173,500	0 0			173,500	0 0	10 Aug., 1921...	3½			6,072	10 0	
				50,000	0 0			50,000	0 0	10 Aug., 1923...	3½			1,875	0 0	
		982 0 0		969,999	0 0			969,999	0 0	10 Aug., 1919...	3½			36,374	19 3	
				3,000,000	0 0			3,000,000	0 0	1 July, 1950 ¹⁶ ...	3½			105,000	0 0	
				950,000	0 0			950,000	0 0	10 Aug., 1919...	3½			35,625	0 0	
				1,300,000	0 0			1,300,000	0 0	1 July, 1950 ¹⁶ ...	3½			45,500	0 0	
				3,000,000	0 0			3,000,000	0 0	1 July, 1950 ¹⁶ ...	3½			105,000	0 0	
				2,750,000	0 0			2,750,000	0 0	1 July, 1950 ¹⁶ ...	3½			96,250	0 0	
		99 0 0		125,000	0 0			125,000	0 0	10 Aug., 1919...	3½			4,375	0 0	
				3,237,813	0 0			3,237,813	0 0	10 Aug., 1919...	3½			121,417	19 9	
				2,988,926	0 0			2,988,926	0 0	10 Aug., 1919...	3½			112,084	14 6	
		109,505 14 0		1,094,960	0 0			1,094,960	0 0	10 Aug., 1923...	3½			41,061	0 0	
				649,759	14 9			649,759	14 9	10 May, 1923...	4			25,990	7 9	
				170,357	0 0			170,357	0 0	10 May, 1917...	4			6,814	5 7	
				89,807	0 0			89,807	0 0	10 Aug., 1919...	3½			3,143	5 0	
				1,473,187	0 0			1,473,187	0 0	10 Aug., 1919...	3½			55,244	10 3	
				266,649	0 0			266,649	0 0	10 May, 1923...	4			10,665	19 2	
				1,099,993	0 0			1,099,993	0 0	10 May, 1917...	4			43,999	14 5	
		67,516 2 7		529,528	0 0			529,528	0 0	1 Oct., 1922...	4			21,181	2 5	
				2,239,442	0 0			2,239,442	0 0	1 Oct., 1922...	4			89,577	13 7	
				405,000	0 0			405,000	0 0	1 July, 1962 ¹⁷ ...	4			16,200	0 0	
				60,000	0 0			60,000	0 0	1 July, 1962 ¹⁷ ...	4			2,400	0 0	
		4,000 0 0		73,680	0 0			73,680	0 0	1 July, 1923...	5					
				26,320	0 0			26,320	0 0	1 July, 1923...	5			5,000	0 0	
				760,558	0 0			760,558	0 0	1 Oct., 1922...	4			30,422	6 5	
				1,920,048	0 0			1,920,048	0 0	10 May, 1923...	4			76,801	18 5	
				3,000,000	0 0			3,000,000	0 0	1 July, 1962 ¹⁷ ...	4			120,000	0 0	
				1,035,000	0 0			1,035,000	0 0	1 July, 1962 ¹⁷ ...	4			41,400	0 0	
				30,000	0 0			30,000	0 0	1 Dec., 1919...	4½			1,350	0 0	
				30,000	0 0			30,000	0 0	1 Jan., 1920...	4½			1,350	0 0	
				30,000	0 0			30,000	0 0	1 Feb., 1920...	4½			1,350	0 0	
				80,000	0 0			80,000	0 0	1 Mar., 1920...	4½			3,600	0 0	
				80,000	0 0			80,000	0 0	1 Apr., 1920...	4½			3,600	0 0	
				80,000	0 0			80,000	0 0	1 May, 1920...	4½			3,600	0 0	
				80,000	0 0			80,000	0 0	1 June, 1920...	4½			3,600	0 0	
				80,000	0 0			80,000	0 0	1 July, 1920...	4½			3,600	0 0	
				10,000	0 0			10,000	0 0	1 Aug., 1920...	4½			450	0 0	
				713,608	0 0			713,608	0 0	1 July, 1927 ¹⁸ ...	4½					
				995,306	0 0			995,306	0 0	1 July, 1927 ¹⁸ ...	4½			76,901	2 7	
				3,000,000	0 0			3,000,000	0 0	1 July, 1962 ¹⁷ ...	4			120,000	0 0	
				3,000,000	0 0			3,000,000	0 0	1 July, 1962 ¹⁷ ...	4			120,000	0 0	
				1,374,292	0 0			1,374,292	0 0	1 July, 1927 ¹⁸ ...	4½			148,098	17 5	
		235,227 1 8		1,916,794	0 0			1,916,794	0 0	1 July, 1927 ¹⁸ ...	4½					
				324,002	0 0			324,002	0 0	1 July, 1923 ⁵¹ ...	5			61,550	14 0	
				907,012	0 0			907,012	0 0	1 July, 1923 ⁵¹ ...	5					
				492,908	0 0			492,908	0 0	1 July, 1923 ⁵¹ ...	5			33,449	6 0	
				176,078	0 0			176,078	0 0	1 July, 1923 ⁵¹ ...	5					
				89,544	0 0			89,544	0 0	10 Feb., 1925...	4			3,581	15 2	
				2,000,000	0 0			2,000,000	0 0	1 Mar., 1920...	4½			90,000	0 0	
41,395	9 0	19,946,094	0 8	136,478,866	5 5	16,812,885		119,665,981	5 5					4,389,324	3 5	

STATEMENT OF PARTICULARS OF PUBLIC

YEAR RAISED.	SERVICES.	AUTHORITY.	AMOUNT AUTHORIZED TO BE RAISED.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK SOLD.	NET AMOUNT RAISED.
			£ s. d.	£ s. d.	£ s. d.
MISCELLANEOUS.					
1889-90	Treasury Bills (Deficiency of 1886 and previous years)	53 Vic. No. 9	12,600,000 0 0	2,502,884 0 0	2,502,884 0 0
1896	Treasury Bills (Deficiency to 30th June, 1895)	59 Vic. No. 22	1,174,700 0 0	1,174,700 0 0	1,174,700 0 0
1901-2	Treasury Bills (Deficiency to 30th June, 1900)	No. 68, 1900...	755,179 4 8	755,179 4 8	755,179 4 8
1905	Treasury Bills (Deficiency to 30th June, 1905)	No. 8, 1901...	336,890 0 0	336,890 0 0	336,890 0 0
1892	Treasury Bills for Public Works	No. 30, 1905...	336,890 0 0	336,890 0 0	336,890 0 0
		55 Vic. No. 7	204,000,000 0 0	750,000 0 0	750,000 0 0
1900	Treasury Bills for Public Works	No. 46, 1899...	4,000,000 0 0	4,000,000 0 0	3,972,506 6 6
1903-4	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock	No. 10, 1900...	1,000,000 0 0	1,000,000 0 0	986,564 10 0
1902-4	Treasury Bills for Public Works	No. 94, 1902...	4,000,000 0 0	4,000,000 0 0	3,964,044 9 5
1903-5	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	No. 14, 1903...	250,000 0 0	250,000 0 0	249,684 7 6
1905	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	No. 31, 1904...	240,000 0 0	240,000 0 0	239,100 0 0
1909	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock	No. 36, 1905...	1,250,000 0 0	1,250,000 0 0	1,247,812 10 0
		No. 19, 1907...	2,000,000 0 0	2,000,000 0 0	1,996,502 10 0
1912	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	No. 25, 1911...	750,000 0 0	750,000 0 0	748,687 10 0
1913	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	No. 57, 1912	2,000,000 0 0	2,000,000 0 0	1,981,510 0 0
1914	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	No. 43, 1910	500,000 0 0	500,000 0 0	499,127 10 0
		No. 57, 1912	750,000 0 0	750,000 0 0	748,691 5 0
1913	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	No. 57, 1912	750,000 0 0	750,000 0 0	739,312 10 0
1904-6	Treasury Bills (Redemption)	No. 8, 1904...	1,902,900 0 0	1,902,900 0 0	1,901,928 15 0
			212,000 0 0	212,000 0 0	210,940 0 0
			5,600 0 0	5,600 0 0	5,600 0 0
			2,600 0 0	2,600 0 0	2,600 0 0
			1,900 0 0	1,900 0 0	1,900 0 0
			900 0 0	900 0 0	900 0 0
			1,500 0 0	1,500 0 0	1,500 0 0
			1,600 0 0	1,600 0 0	1,600 0 0
			1,700 0 0	1,700 0 0	1,700 0 0
			1,200 0 0	1,200 0 0	1,200 0 0
			2,200 0 0	2,200 0 0	2,200 0 0
			1,100 0 0	1,100 0 0	1,100 0 0
			500 0 0	500 0 0	500 0 0
			600 0 0	600 0 0	600 0 0
			1,000 0 0	1,000 0 0	1,000 0 0
			900 0 0	900 0 0	900 0 0
			7,000 0 0	7,000 0 0	7,000 0 0
			1,000 0 0	1,000 0 0	1,000 0 0
			800 0 0	800 0 0	800 0 0
1914-5	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	No. 43, 1910	65,600 0 0	65,600 0 0	65,600 0 0
			400 0 0	400 0 0	400 0 0
			1,000 0 0	1,000 0 0	1,000 0 0
			4,400 0 0	4,400 0 0	4,400 0 0
			600 0 0	600 0 0	600 0 0
			1,400 0 0	1,400 0 0	1,400 0 0
			1,600 0 0	1,600 0 0	1,600 0 0
			1,200 0 0	1,200 0 0	1,200 0 0
			1,000 0 0	1,000 0 0	1,000 0 0
			1,400 0 0	1,400 0 0	1,400 0 0
			2,100 0 0	2,100 0 0	2,100 0 0
			700 0 0	700 0 0	700 0 0
			1,600 0 0	1,600 0 0	1,600 0 0
			1,300 0 0	1,300 0 0	1,300 0 0
			1,000 0 0	1,000 0 0	1,000 0 0
			3,000 0 0	3,000 0 0	3,000 0 0
			1,100 0 0	1,100 0 0	1,100 0 0
			2,000 0 0	2,000 0 0	2,000 0 0
			7,700 0 0	7,700 0 0	7,700 0 0
1914-5	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	No. 5, 1914	1,750,000 0 0	1,750,000 0 0	1,746,937 10 0
			250,000 0 0	250,000 0 0	246,437 10 0
			1,800,000 0 0	1,800,000 0 0	1,799,109 0 0
	Carried forward		32,337,269 4 8	32,210,153 4 8	32,097,226 9 10

For reference to Notes,

DEBT ON 30TH JUNE, 1916—continued.

PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES, FUNDED AND INSCRIBED STOCK.															
AMOUNT OVER-RAISED.		AMOUNT REQUIRED TO BE RAISED.		AMOUNT OF EACH ISSUE SOLD.		PAID OFF.		OUTSTANDING.		DUE DATES.		RATE OF INTEREST PER ANNUM.		ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING FOR EACH SERVICE.	
£	s. d.	£	s. d.	£	s. d.	£		£	s. d.					£	s. d.
				2,502,884	0 0	2,502,884				Annual payments	3 & 4 p. cent.				
				1,174,700	0 0	1,174,700				Annual payments	3				
				755,179	4 8	755,179/4/8				Annual payments	3				
				336,890	0 0	336,890				Annual payments	3 1/2				
}	16,922	18	3	3,250,000	0 0	3,250,000				1 Oct., 1896	4				
				750,000	0 0	750,000			1896	4 1/2					
				1,000,000	0 0	1,000,000				1 March, 1902	4				
				1,000,000	0 0	1,000,000				1 March, 1905	4				
	27,493	13	6	500,000	0 0	500,000				1 May, 1905	3 1/2				
500,000				0 0	500,000			1 Sept., 1905	3 1/2						
500,000				0 0	500,000			1 Feb., 1906	3 1/2						
500,000				0 0	500,000			1 June, 1906	3 1/2						
				500,000	0 0	500,000				1 Aug., 1907	4				
	13,435	10	0	37,000	0 0	37,000				1 Sept., 1907	4				
260,000				0 0	260,000			1 Oct., 1907	4						
203,000				0 0	203,000			1 Nov., 1907	4						
2,000,000				0 0	2,000,000			15 Jan., 1907	4						
				75,000	0 0	75,000				1 April, 1907	4				
	35,955	10	7	1,000,000	0 0	1,000,000				1 July, 1907	4				
325,000				0 0	325,000			1 July, 1907	3 1/2						
500,000				0 0	500,000			1 Nov., 1907	4						
100,000				0 0	100,000			5 March, 1908	4						
	315	12	6	250,000	0 0	250,000				1 Jan., 1908	4				
	900	0	0	240,000	0 0	240,000				1 July, 1907	3 1/2				
	2,187	10	0	750,000	0 0	750,000				1 July, 1909	29				
				500,000	0 0	500,000			19 Aug., 1909	30					
	3,497	10	0	2,000,000	0 0	2,000,000				16 May, 1913	31				
	1,312	10	0	750,000	0 0	750,000				30 May, 1914	32				
				18,490	0	0	2,000,000	0 0	2,000,000				27 Nov., 1914	33	
	872	10	0	500,000	0 0	500,000				27 Nov., 1914	34				
	1,308	15	0	750,000	0 0	750,000				30 May, 1915	35				
	10,687	10	0	750,000	0 0	750,000				15 Oct., 1915	36				
	971	5	0	402,900	0 0	402,900				1 May, 1910	4 per cent.				
500,000				0 0	500,000			1 Sept., 1910	3 1/2						
500,000				0 0	500,000			1 Feb., 1911	3 1/2						
500,000				0 0	500,000			1 June, 1911	3 1/2						
	1,060	0	0	212,000	0 0	212,000				1 Nov., 1916	5			10,000	0 0
				5,600	0 0	5,600			3 March, 1920	4 1/2					252	0 0
				2,600	0 0	2,600				10 March, 1920	4 1/2			117	0 0
				1,900	0 0	1,900				15 March, 1920	4 1/2			85	10 0
				900	0 0	900				17 March, 1920	4 1/2			40	10 0
				1,500	0 0	1,500				22 March, 1920	4 1/2			67	10 0
				1,600	0 0	1,600				31 March, 1920	4 1/2			72	0 0
				1,700	0 0	1,700				1 April, 1920	4 1/2			76	10 0
				1,200	0 0	1,200				7 April, 1920	4 1/2			54	0 0
				2,200	0 0	2,200				15 April, 1920	4 1/2			99	0 0
				1,100	0 0	1,100				23 April, 1920	4 1/2			49	10 0
				500	0 0	500				28 April, 1920	4 1/2			22	10 0
				600	0 0	600				7 May, 1921	4 1/2			27	0 0
				1,000	0 0	1,000				12 May, 1920	4 1/2			45	0 0
				900	0 0	900				17 May, 1920	4 1/2			40	10 0
				7,000	0 0	7,000				21 May, 1920	4 1/2			315	0 0
				1,000	0 0	1,000				25 May, 1920	4 1/2			45	0 0
				800	0 0	800				27 May, 1920	4 1/2			36	0 0
				400	0 0	400				29 May, 1920	4 1/2			13	0 0
				1,000	0 0	1,000				3 June, 1920	4 1/2			45	0 0
				4,400	0 0	4,400				22 June, 1920	4 1/2			198	0 0
				600	0 0	600				1 July, 1920	4 1/2			27	0 0
				1,400	0 0	1,400				2 July, 1920	4 1/2			63	0 0
				1,600	0 0	1,600				7 July, 1920	4 1/2			72	0 0
				1,200	0 0	1,200				14 July, 1920	4 1/2			64	0 0
				1,000	0 0	1,000				22 July, 1920	4 1/2			45	0 0
				1,400	0 0	1,400				27 July, 1920	4 1/2			63	0 0
				2,100	0 0	2,100				7 Aug., 1920	4 1/2			94	10 0
				700	0 0	700				13 Aug., 1920	4 1/2			31	10 0
				1,600	0 0	1,600				17 Aug., 1920	4 1/2			72	0 0
				1,300	0 0	1,300				25 Aug., 1920	4 1/2			58	10 0
				1,000	0 0	1,000				1 Sept., 1920	4 1/2			45	0 0
				2,000	0 0	2,000				14 Sept., 1920	4 1/2			135	0 0
				1,100	0 0	1,100				29 Sept., 1920	4 1/2			49	10 0
				2,000	0 0	2,000				2 Oct., 1920	4 1/2			90	0 0
				7,700	0 0	7,700				13 Oct., 1920	4 1/2			346	10 0
	3 062	10	0	1,750,000	0 0	1,750,000				25 May, 1915	37				
	3,562	10	0	250,000	0 0	250,000				15 Oct., 1915	38				
	891	0	0	1,800,000	0 0	1,800,000				1 Nov., 1915	39				
	142,926	14	10	32,240,153	4 8	31,962,553/4/8		277,600	0 0					13,552	0 0

[illegible]

The Treasury, New South Wales,
Sydney, 11th August, 1916.

For reference to Notes,

PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES, FUNDED AND INSCRIBED STOCK.							
AMOUNT OVER-RAISED.	AMOUNT REQUIRED TO BE RAISED.	AMOUNT OF EACH ISSUE SOLD.	PAID OFF.	OUTSTANDING.	DUE DATES.	RATE OF INTEREST PER ANNUM.	ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING, FOR EACH SERVICE.
£ s. d.	£ s. d.	£ s. d.	£	£ s. d.			£ s. d.
	142,926 14 10	32,240,153 4 8	31,962,553 8	277,600 0 0			13,552 0 0
		616,667 0 0		616,667 0 0	16 Dec., 1916..	*4½ 7 cent.	25,437 10 3
		150,000 0 0		150,000 0 0	15 Jan., 1917		6,187 10 0
		466,667 0 0		466,667 0 0	19 Jan., 1917..		14,250 0 3
		616,667 0 0		616,667 0 0	15 Feb., 1917..		25,437 10 3
		616,667 0 0		616,667 0 0	15 March, 1917..		25,437 10 3
		616,667 0 0		616,667 0 0	15 April, 1917..		25,437 10 3
		616,667 0 0		616,667 0 0	15 May, 1917..		25,437 10 3
		616,667 0 0		616,667 0 0	15 June, 1917..		25,437 10 3
		616,667 0 0		616,667 0 0	15 July, 1917..		25,437 10 3
		616,667 0 0		616,667 0 0	16 Aug., 1917..		25,437 10 3
		616,667 0 0		616,667 0 0	15 Sept., 1917..		25,437 10 3
		616,667 0 0		616,667 0 0	15 Oct., 1917..		25,437 10 3
		616,668 0 0		616,668 0 0	15 Nov., 1917..	25,437 7 0	
		1,800 0 0		1,800 0 0	17 Feb., 1920... 4½	"	81 0 0
		1,100 0 0		1,100 0 0	2 March, 1920 4½	"	40 10 0
		3,600 0 0		3,600 0 0	15 March, 1920 4½	"	162 0 0
		500 0 0		500 0 0	27 March, 1920 4½	"	22 10 0
		4,600 0 0		4,600 0 0	14 April, 1920... 4½	"	207 0 0
		500 0 0		500 0 0	23 April, 1920... 4½	"	22 10 0
		4,400 0 0		4,400 0 0	14 May, 1920... 4½	"	198 0 0
		600 0 0		600 0 0	26 May, 1920... 4½	"	27 0 0
		3,300 0 0		3,300 0 0	9 June, 1920... 4½	"	148 10 0
		700 0 0		700 0 0	2 July, 1920... 4½	"	31 10 0
		6,600 0 0		6,600 0 0	7 July, 1920... 4½	"	297 0 0
		1,000 0 0		1,000 0 0	23 July, 1920... 4½	"	45 0 0
		3,200 0 0		3,200 0 0	4 Aug., 1920... 4½	"	144 0 0
		1,800 0 0		1,800 0 0	17 Aug., 1920... 4½	"	81 0 0
		4,900 0 0		4,900 0 0	1 Sept., 1920... 4½	"	220 10 0
		2,500 0 0		2,500 0 0	7 Sept., 1920... 4½	"	112 10 0
		2,500 0 0		2,500 0 0	29 Sept., 1920... 4½	"	112 10 0
		6,000 0 0		6,000 0 0	11 Oct., 1920... 4½	"	270 0 0
		1,400 0 0		1,400 0 0	30 Oct., 1920... 4½	"	63 0 0
		4,000 0 0		4,000 0 0	9 Nov., 1920... 4½	"	180 0 0
	1,817 10 0	500,000 0 0		500,000 0 0	1 April, 1920... 4½	"	22,500 0 0
	983 0 0	248,000 0 0		248,000 0 0	20 April, 1920... 4½	"	11,160 0 0
	500 0 0	100,000 0 0		100,000 0 0	1 June, 1920... 4½	"	4,500 0 0
	250 0 0	50,000 0 0		50,000 0 0	20 July, 1920... 4½	"	2,250 0 0
		25,000 0 0		25,000 0 0	1 Sept., 1920... 4½	"	1,125 0 0
		277,300 0 0		277,300 0 0	10 Feb., 1921... 4½	"	12,478 10 0
	1,377 12 2	1,660,437 0 0		1,660,437 0 0	10 Feb., 1920... 4½	"	74,719 13 4
	543 0 0	131,100 0 0		131,100 0 0	1 April, 1920... 4½	"	5,899 10 0
		85,000 0 0	85,000		1 Jan., 1912 4	"	
		126,000 0 0	126,000		Various years.. 5 & 6	"	
		5,000 0 0	5,000		2 May, 1891 } 6	"	
		30,000 0 0	30,000		2 July, 1891 } 6	"	
		16,000 0 0	16,000		1 July, 1912... 4	"	
		4,400 0 0	4,400		1 Dec., 1901... 5	"	
		2,500 0 0	2,500		1 Jan., 1897... 6	"	
					30 Sept., 1898... 6	"	
		3,700 0 0	3,700		1 Oct., 1903... 4½	"	
		1,500 0 0	1,500		1 July, 1895... 5	"	
		4,500 0 0	4,500		1 Aug., 1900... 5½	"	
		9,100 0 0	9,100		1 Mar., 1898... 4½	"	
		425,050 0 0	305,000	120,050 0 0	1919 ⁵² 3	"	3,601 10 0
	148,397 17 0	43,399,740 4 8	32,555,253 4 8	10,844,487 0 0			459,511 3 1
25,969 6 5		11,365,830 0 0	11,362,280 0 0	3,550 0 0			135 0 0
41,395 9 0	19,946,094 0 8	136,478,866 5 5	16,812,885 0 0	119,665,981 5 5			4,389,324 3 5
67,364 15 5	20,094,491 17 8	191,244,436 10 1	60,730,418 4 8	130,514,018 5 5			4,848,970 6 6

see pages 160 and 161

* Approximate—rate not definitely fixed.

A. P. PEARSON,
Comptroller of Accounts.

NOTES.—STATEMENT OF PUBLIC DEBT.

1. £25,000 repaid by Government of Victoria.
2. Overdue and unrepresented.
3. This amount was included in a sum of £7,365 3s. 4d. paid over to the Sydney Railway Company, being the premium gained on two issues of £50,000 and £150,000 under the Act 16 Vic. No. 39. The third loan of £17,500 was issued at a discount of £929, which was supplied for the service from the Consolidated Revenue.
4. Credited to the Consolidated Revenue Fund.
5. The amount short-raised under this Act, viz., £175,838 13s. 1d. has been made good from the Consolidated Revenue Fund.
6. Of these sums, £2,050,000 were issued in Debentures. The £2,000,000 loan of 1882 was issued in Debentures also, but they were subsequently authorised to be exchanged for Inscribed Stock at the option of the holders—a privilege which was availed of to the extent of £1,186,300 only.
7. The amount of Stock sold under the Funded Stock Act of 1892, 56 Vic. No. 1, was £2,549,350. The premium, amounting to £9,896 14s., was, after deducting expenses for commission on sales, viz., £2,363 9s. 6d., transferred to the Consolidated Revenue Fund, viz., £7,533 4s. 6d. The net proceeds were distributed to the purposes of the following Acts, viz.:—52 Vic. No. 17, £323,691 10s.; 53 Vic. No. 23, £15,000; 55 Vic. No. 35, £699,778 10s.; 56 Vic. No. 24, £879,800; 57 Vic. No. 17, £631,080. The stock being redeemable after 27th October, 1912, at option of the Government, upon giving twelve months' notice, notice was given as to the redemption on 7th January, 1913.
8. £4,500,000, Inscribed Stock, issued in September, 1891; £494,200, Conversion Stock, issued May, 1891; and £2,027,557, being portion of loan of £2,500,000, floated October, 1893. The balance of loan (£472,443) is issued under Act 55 Vic. No. 35.
9. Includes £494,200 Conversion Stock, as follows:—19 Vic. Nos. 38 and 40, £100; 22 Vic. No. 22, £2,000; 24 Vic. No. 24, £10,700; and 24 Vic. No. 26, £2,200—matured 1st July, 1891; 25 Vic. No. 19, £279,200—matured 1st January, 1892; and £200,000 Conversion Stock sold during 1893 and 1894, realising £189,600.
10. Loan of £2,500,000 under these Acts conjointly floated in London in October, 1893.
11. Loan of £832,000, issued September, 1894, to meet Debentures under Acts 26 Vic. No. 14 and 27 Vic. No. 14, maturing on 1st January, 1895.
12. Loan of £4,000,000 raised in London, October, 1895.
13. Authority for further issue of Stock under the provisions of section 3, subsection (1), of the Act has lapsed.
14. Loan of £1,500,000 under these Acts conjointly floated in London in February, 1909.
15. Debentures issued under Act 36 Vic. No. 17, maturing 1st July, 1905, and Treasury Bills issued under Act No. 46, 1899, matured 1st March, 1905, were exchanged to the extent of £564,600 and £646,500 respectively, for Debentures issued under Acts No. 60, 1900, and No. 62, 1901, conjointly, in London in January, 1905.
16. At Government option on and after 1st July, 1930, upon giving six months' notice.
17. At Government option on and after 1st July, 1942, upon giving six months' notice.
18. At Government option on and after 1st July, 1922, in whole or in part, upon giving three months' notice.
19. Issued to cover Consolidated Revenue deficiency of 1886 and previous years. First issue, of £2,502,884 at 4 per cent. for five years, matured on 1st January, 1895, but bills to extent of £750,000 having been retired by annual payments of £150,000, fresh bills to extent of £1,752,884 were then issued for a further period of five years, maturing 1st January, 1900, at 3 and 4 per cent., the latter rate being allowed only on bills representing Trust Funds, the relative Statutes to which provided for investment at not less than 4 per cent. The respective re-issues were £1,364,384 at 3 per cent., £388,500 at 4 per cent.
20. Issued on account of authorisations by the various Loan Acts.
21. Debentures issued under Acts 41 Vic. No. 7 and 43 Vic. No. 11, maturing 1st July, 1910, were exchanged, to the extent of £1,279,500, for Inscribed Stock issued under Act No. 16, 1909, in London in February, 1910.
22. Loan of £1,500,000 under these Acts conjointly floated in London in October, 1912.
23. Loan of £3,000,000 under these Acts conjointly floated in London in March, 1913.
24. Loan of £1,500,000 under these Acts conjointly floated in London in August, 1913.
25. Debenture Loan of £5,000,000 under these Acts conjointly floated in London in June, 1915. Debentures converted into $4\frac{1}{2}$ per cent. Inscribed Stock to extent of £2,912,100.
26. £28,782 11s. 6d. representing interest earned on proceeds of various Loans raised in London transferred in year 1909–1910 to Unclassified Receipts, Consolidated Revenue Fund, at the request of the Auditor-General, viz.:—£17,534 6s. 9d. on account of Loan of £2,000,000 issued in February, 1906, under Act No. 108, 1902; £1,523 16s. 7d. on account of Loan of £3,000,000 issued in March, 1908, under Act No. 19, 1907; £177 9s. 5d. on account of Loan of £1,500,000 issued in February, 1909, under Acts No. 108, 1902, No. 36, 1905, and No. 22, 1908; and £9,546 18s. 9d. on account of Loan of £3,000,000 issued in May, 1909, under Act No. 22, 1908.
27. Treasury Bills issued in Sydney under Act No. 46, 1899, bearing interest at $3\frac{1}{2}$ per cent. per annum, matured 1st May, 1905, were exchanged to the extent of £391,700 for Treasury Bills issued in Sydney under Treasury Bills Redemption Act No. 8, 1904, bearing interest at 4 per cent. per annum.
28. Treasury Bills issued in Sydney under Act No. 46, 1899, bearing interest at $3\frac{1}{2}$ per cent. per annum, matured 1st September, 1905, 1st February, 1906, and 1st June, 1906, were exchanged, to extent of £230,900, £160,300, and £458,900 respectively, for Treasury Bills issued under Treasury Bills Redemption Act No. 8, 1904, bearing interest at a similar rate.

29. Currency 174 days. Discounted on 8th January, 1909, at rate of $2\frac{1}{2}$ per cent. per annum, the amount of discount paid being £9,832 4s.
30. Currency 181 days. Discounted on 19th February, 1909, at rate of $2\frac{1}{2}$ per cent. per annum, the amount of discount paid being £6,198 12s. 7d.
31. Currency 1 year. Discounted on 16th May, 1912, at rate of $3\frac{1}{2}$ per cent. per annum, the amount of discount paid being £70,000.
32. Currency, 1 year. Discounted on 30th May, 1913, at rate of 4 per cent. per annum, the amount of discount being £30,000.
33. Currency 1 year. Discounted on 27th November, 1913, at rate of 4 per cent. per annum, the amount of discount paid being £80,000.
34. Currency 1 year. Discounted on 15th January, 1914, at rate of 4 per cent. per annum, the amount of discount paid being £17,315 0s. 10d.
35. Currency 1 year. Discounted on 30th May, 1914, at rate of £3 13s. 9d. per cent. per annum, the amount of discount paid being £27,656 5s.
36. Currency 1 year. Discounted on 15th October, 1914, at rate of 4 per cent. per annum, the amount of discount paid being £30,000.
37. Currency 181 days. Discounted on 25th November, 1914, at rate of $4\frac{3}{4}$ per cent. per annum, the amount of discount paid being £41,220 17s. 10d.
38. Currency 1 year. Discounted on 15th October, 1914, at rate of 4 per cent. per annum, the amount of discount paid being £10,000.
39. Bills were issued in Sydney, redeemable in London, as security for bank overdraft; the terms being, that if the Bills be discounted, the rate of discount should be regarded as the rate of interest payable on the Bills up to a maximum of 5 per cent.
40. Taken over by Government with Sewerage and Water Works under Act 43 Vic. No. 32, Metropolitan Water and Sewerage Act of 1880.
41. Taken over by Government with Sewerage Works under Act 53 Vic. No. 16, Metropolitan Water and Sewerage Act Amendment Act of 1889.
42. Taken over by Government with Water Supply Works under Act 55 Vic. No. 27, Hunter District Water Supply and Sewerage Act of 1892.
43. Sinking Fund, £3,788 2s. 1d., handed over by Newcastle Borough Council and credited to Trust Fund in 1893.
44. Mortgage was held by Australian Mutual Provident Society from the Balmain Municipal Council. Interest paid by Government from 1st July, 1894.
45. Taken over by Government with Stormwater Sewer in Beattie-street, Balmain, under Act 57 Vic. No. 12, Metropolitan Water and Sewerage Act Extension Act of 1894.
46. Ashfield Municipal Council, Sewerage Debentures taken over by the Government.
47. Glebe Municipal Council, Sewerage Debentures taken over by the Government.
48. £6,000,987 4s. 2d. from Consolidated Revenue Fund, £3,518,717 18s. 3d. by State Debt Commissioners, £23,049,613 2s. 3d. by renewals under Loan Acts, £287,700 Municipal Debentures charged Works Loan Votes, £375,500 account Immigration, £27,192,900 Treasury Bills paid off from General Loan Account, and £305,000 Advances to Settlers Stock cancelled in terms of section 18 of Government Savings Bank Act, 1906.
49. Minimum date expired, redeemable at option of the Government, upon giving twelve months' notice.
50. Debenture Loan of £2,000,000 under these Acts conjointly floated in London in January, 1916. Debentures converted into Inscribed Stock to extent of £1,473,600—part proceeds of Loan only brought to account, balance to be credited in 1916-17.
51. At Government option on and after 1st July, 1921, in whole or in part, upon giving three months' notice.
52. Redeemable on or after 4th April, 1919, at option of the Government, upon giving twelve months' notice.
53. Inscribed Stock issued under Inscribed Stock (Issue and Renewals) Act No. 51, 1912, to extent of £89,544, and Treasury Bills issued under Inscribed Stock (Renewals) Amendment Act No. 30, 1914, to extent of £1,660,437 for renewal of following stock, viz.:—Act No. 42, 1899, £250,000, $3\frac{1}{2}$ per cent.; Act No. 62, 1901, £1,000,000, 4 per cent.; and Act No. 62, 1901, £499,981, $3\frac{1}{2}$ per cent., matured 10th February, 1915.
54. Treasury Bills issued under Inscribed Stock (Renewals) Amendment Act. No. 30, 1914, to extent of £131,100 for renewal of Debentures to a like amount under Act No. 60, 1900, matured 1st April, 1915.
55. Debentures issued under Inscribed Stock (Issue and Renewals) Act No. 51, 1912, and Inscribed Stock (Renewals) Amendment Act No. 30, 1914, to extent of £2,000,000 for renewal of Debentures to a like amount under Acts No. 60, 1900, and No. 62, 1901, matured 1st March, 1915.

Public Debt.

STATEMENT showing the DUE DATES, &c., of OUTSTANDING DEBENTURES, FUNDED and INSCRIBED STOCK, and TREASURY BILLS, on 30th June, 1916.

YEAR WHEN DUE.	AUTHORISING ACT.	DEBENTURES.	INSCRIBED AND FUNDED STOCK.	TREASURY BILLS.	TOTAL.	ANNUAL INTEREST.	
						Rate.	Amount.
		£	£ s. d.	£ s. d.	£ s. d.		£ s. d.
1890	23 Vic. No. 5	200 ^a	200 0 0	5 $\frac{1}{2}$ cent.
1896-7	29 Vic. No. 23	400 ^a	400 0 0	"
1908-9	38 Vic. No. 2	800 ^a	800 0 0	4 $\frac{1}{2}$ cent.
	40 Vic. No. 12						
	41 Vic. No. 4						
1910-11	41 Vic. No. 7	300 ^a	300 0 0	"
	43 Vic. No. 11						
1912-13	56 Vic. No. 1	300 0 0 ^a	300 0 0	"
1912-13 (b)	58 Vic. No. 14	863,947 0 0	4,006,702 1 6 3 $\frac{1}{2}$ cent.	120,201 1 2
	59 Vic. No. 6 .....	.....	1,332,945 0 0	.....		
	60 Vic. No. 32 .....	.....	1,809,810 1 6	.....		
	No. 43, 1897 .....	.....	1,768,456 0 0	.....		
	No. 36, 1898 .....	.....	1,500,000 0 0	.....		
1914-15	No. 60, 1900	2,150 ^a	4,300 0 0	4 $\frac{1}{2}$ cent.
	No. 62, 1901	2,150 ^a	.....	.....	
1916-17	No. 4, 1910	170,357 0 0	170,357 0 0	4 $\frac{1}{2}$ cent.	6,814 5 7
	No. 25, 1911	1,099,993 0 0	1,099,993 0 0	"	43,999 14 5
	No. 43, 1910	212,000 0 0	212,000 0 0	5 $\frac{1}{2}$ cent.	10,600 0 0
	No. 5, 1914	4,316,669 0 0	4,316,669 0 0	4 $\frac{1}{2}$ cent. (b)	178,062 11 9
	No. 31, 1914
1917-18	No. 14, 1915
	No. 5, 1914	3,083,331 0 0	3,083,331 0 0	4 $\frac{1}{2}$ cent. (b)	127,187 8 0
1918-19	No. 31, 1914
	No. 14, 1915
	48 Vic. No. 26	5,609,400 0 0	12,826,200 0 0	3 $\frac{1}{2}$ cent.	448,917 0 0
	52 Vic. No. 16 .....	.....	1,390,600 0 0	.....		
	54 Vic. No. 33 .....	.....	4,994,200 0 0	.....		
	57 Vic. No. 17 .....	.....	832,000 0 0	.....		
	No. 62, 1901 .....	.....	399,876 0 0	.....		
	No. 36, 1905 .....	.....	849,337 0 0	.....		
	No. 19, 1907 .....	.....	969,999 0 0	.....		
	No. 22, 1908 .....	.....	950,000 0 0	.....		
1919-20	No. 43, 1910	2,988,926 0 0	6,158,138 0 0	3 $\frac{1}{2}$ cent.	230,930 3 6
	.....	.....	.....	37,900 0 0
			
	No. 16, 1909 .....	.....	125,000 0 0	.....		
	.....	.....	3,237,813 0 0	.....		
	.....	.....	89,807 0 0	.....		
	No. 4, 1910 .....	.....	1,473,187 0 0	.....		
	No. 57, 1912	410,000	.....	.....	
			
	No. 51, 1912 .....	.....	.....	.....
1920-21	No. 30, 1914	2,000,000	2,000,000 0 0	"	90,000 0 0
			
	No. 30, 1914 .....	.....	.....	1,660,437 0 0	
	.....	.....	.....	131,100 0 0
	.....	.....	.....	500,000 0 0
	No. 31, 1914 .....	.....	.....	248,000 0 0	
	.....	.....	.....	100,000 0 0
	No. 5, 1914 .....	.....	.....	20,400 0 0	
	No. 31, 1914 .....	.....	.....	.....
	No. 57, 1912	90,000	.....	.....	
1920-21	No. 43, 1910	27,700 0 0	90,000 0 0	"	4,050 0 0
	No. 5, 1914 .....	.....	.....	34,600 0 0	
	No. 31, 1914 .....	.....	.....	75,000 0 0	
	No. 31, 1914 .....	.....	.....	277,300 0 0	
	No. 56, 1915 .....	.....	.....	.....
Carried forward		£ 2,506,000	32,455,953 1 6	10,724,437 0 0	45,686,390 1 6	1,721,598 11 11

(a) Overdue. (b) Redeemable at option of Government, upon giving twelve months' notice. (c) Approximate—rate not definitely fixed.

PUBLIC DEBT—*continued.*
STATEMENT SHOWING DUE DATES, &c.—*continued.*

YEAR WHEN DUE.	AUTHORISING ACT.	DEBENTURES.	INSCRIBED AND FUNDED STOCK.	TREASURY BILLS.	TOTAL.	ANNUAL INTEREST.	
						Rate.	Amount.
		£	£ s. d.	£ s. d.	£ s. d.		£ s. d.
Brought forward		2,506,000	32,455,953 1 6	10,724,437 0 0	45,686,350 1 6	.....	1,721,598 11 11
1921-2	No. 10, 1900		999,810 0 0				
	No. 93, 1902		199,775 0 0				
	No. 14, 1903		990,869 0 0				
	No. 31, 1904		1,999,889 0 0		4,872,843 0 0	3½ cent.	170,549 10 0
	No. 39, 1906		500,000 0 0				
	No. 59, 1906		173,500 0 0				
1922-23	No. 4, 1910		266,649 0 0				
	No. 43, 1910		649,759 14 9				
	No. 57, 1912		1,920,048 0 0				
	No. 108, 1902	1,500,000			7,336,456 14 9	4½ cent.	293,458 5 4
	No. 25, 1911						
	No. 25, 1911	3,000,000					
	No. 57, 1912						
1923-4	No. 14, 1903		694,174 0 0		1,874,015 0 0	3½ cent.	65,590 10 6
	No. 34, 1906		1,179,841 0 0				
	No. 59, 1906		50,000 0 0		1,144,960 0 0	3½ cent.	42,936 0 0
	No. 43, 1910		1,094,960 0 0				
	No. 44, 1912						
	No. 5, 1914	526,400	1,473,600 0 0		2,000,000 0 0	5½ cent.	100,000 0 0
	No. 31, 1914						
1924-5	44 Vic., No. 28		6,786,700 0 0				
	45 Vic., No. 22		1,000,000 0 0		16,500,000 0 0	3½ cent.	577,500 0 0
	46 Vic., No. 23		2,000,000 0 0				
	48 Vic., No. 26		6,713,300 0 0				
	58 Vic., No. 14		198,065 0 0		420,320 0 0	3½ cent.	12,609 12 0
	59 Vic., No. 6		222,255 0 0				
	No. 51, 1912		89,544 0 0		89,544 0 0	4½ cent.	3,581 15 2
1927-8 (b)	No. 57, 1912	2,087,900	2,912,100 0 0		5,000,000 0 0	4½ cent.	225,000 0 0
	No. 5, 1914						
1933-4	43 Vic., No. 11		5,609,000 0 0				
	44 Vic., No. 12		1,262,000 0 0				
	44 Vic., No. 28		315,300 0 0		9,686,300 0 0	4½ cent.	387,452 0 0
	54 Vic., No. 33		2,027,557 0 0				
	55 Vic., No. 35		472,443 0 0				
1935-6	50 Vic., No. 28		2,622,600 0 0				
	52 Vic., No. 17		2,100,000 0 0		12,500,000 0 0	3½ cent.	375,000 0 0
	53 Vic., No. 23		4,144,000 0 0				
	59 Vic., No. 5		633,400 0 0				
	No. 10, 1900		3,000,000 0 0				
1950-1 (c)	No. 108, 1902		2,000,000 0 0				
	No. 19, 1907		3,000,000 0 0				
	No. 108, 1902						
	No. 36, 1905		1,500,000 0 0		12,250,000 0 0	3½ cent.	428,750 0 0
	No. 22, 1908						
	No. 22, 1908		3,000,000 0 0				
	No. 16, 1909		2,750,000 0 0				
1942-62 (d)	No. 13, 1912						
	No. 44, 1912		1,500,000 0 0				
	No. 57, 1912				10,500,000 0 0	4½ cent.	420,000 0 0
	No. 57, 1912		3,000,000 0 0				
	No. 20, 1913		3,000,000 0 0				
	No. 5, 1914		3,000,000 0 0				
Interminable (being unpresented balance of Debentures payable off in 1882)	17 Vic., No. 34	250			250 0 0	.....	.....
	19 Vic., Nos. 38 & 40						
Interminable	36 Vic., No. 21		530,189 9 2		530,189 9 2	4½ cent.	21,207 11 7
Permanent	18 Vic., No. 40	2,700			2,700 0 0	5½ cent.	135 0 0
1918-9 (e)	Advances to Settlers Loan Act of 1899.		120,050 0 0		120,050 0 0	3½ cent.	3,601 10 0
Total Amount Outstanding, 30th June, 1916		£ 9,623,250	110,166,331 5 5	10,724,437 0 0	130,514,018 5 5	.....	4,848,970 6 6

(a) Redeemable at Government option in whole, or in part, on or after 1st July, 1921, on giving three months' notice. (b) Redeemable at Government option in whole, or in part, on or after 1st July, 1922, on giving three months' notice. (c) Redeemable at Government option on or after 1st July, 1930, on giving six months' notice. (d) Redeemable at Government option on or after 1st July, 1942, on giving six months' notice. (e) Redeemable at Government option on giving twelve months' notice.

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

PUBLIC DEBT.

STATEMENT showing Distribution and Dates of Payment of Interest on Public Debt on 30th June, 1913.

Description of Stock.	Stock.		Due date of Payment of Interest.	5 per cent.	4½ per cent.	4½ per cent.	4 per cent.	3½ per cent.	3½ per cent.	3 per cent.	Total Interest.
	Amount.	Total.									
	£ s. d.	£ s. d.		£			£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Debentures (in London)	5,450 0 0		Matured								386,335 10 0
	1,200 0 0		1 Jan. and 1 July	60							
	526,400 0 0		1 Jan. and 1 July	26,320							
	2,087,900 0 0		1 Jan. and 1 July		93,955 10 0						
	2,000,000 0 0		1 Mar. and 1 Sept.		90,000 0 0						
	4,400,000 0 0		1 April and 1 Oct.				176,000 0 0				
		9,020,950 0 0									
Debentures (in Sydney)	800 0 0		Matured								26,575 0 0
	1,500 0 0		1 Jan. and 1 July	75							
	500,000 0 0		Various dates		22,500 0 0						
	100,000 0 0		1 April and 1 Oct.				4,000 0 0				
		602,300 0 0									
Inscribed Stock (in London)	1,473,600 0 0		1 Jan. and 1 July	73,680							2,823,907 4 0
	2,912,100 0 0		1 Jan. and 1 July		131,044 10 0						
	20,083,774 17 9		1 Jan. and 1 July				803,350 19 11				
	12,073,500 0 0		1 Jan. and 1 July					422,572 10 0			
	12,649,317 13 9		1 Mar. and 1 Sept.					442,726 2 5			
	16,464,545 5 6		1 April and 1 Oct.					576,259 1 8			
	12,475,800 0 0		1 April and 1 Oct.						374,274 0 0		
		78,132,637 17 0									
Inscribed Stock (transferred from London to Sydney)	102,525 2 3		1 Jan. and 1 July				4,101 0 1				18,436 6 0
	176,500 0 0		1 Jan. and 1 July					6,177 10 0			
	176,882 6 3		1 Mar. and 1 Sept.					6,190 17 7			
	35,454 14 6		1 April and 1 Oct.					1,240 18 4			
	24,200 0 0		1 April and 1 Oct.						726 0 0		
		515,562 3 0									
New South Wales Funded Stock	89,544 0 0		10 Feb. and 10 Aug.				3,581 15 2				1,100,387 19 10
	4,106,806 14 9		10 May and 10 Nov.				164,272 5 4				
	4,006,702 1 6		10 Feb. and 10 Aug.						120,201 1 2		
	8,730,121 0 0		10 Feb. and 10 Aug.					305,554 4 8			
	13,514,098 0 0		10 Feb. and 10 Aug.					506,778 13 6			
	300 0 0		Matured								
		30,447,571 16 3									
New South Wales 4 per cents.		530,189 9 2	Quarterly— 1 Jan., 1 April, 1 July, and 1 Oct.				21,207 11 7				21,207 11 7
New South Wales 1924 Stock, Act 58 Vic. No. 14		198,065 0 0	10 Feb. and 10 Aug.						5,941 19 0		5,941 19 0
New South Wales 1925 Stock, Act 59 Vic. No. 6		222,255 0 0	10 Feb. and 10 Aug.						6,667 13 0		6,667 13 0
Carried Forward ...		119,669,531 5 5		100,135	337,500 0 0		1,176,513 12 1	506,778 13 6	1,760,721 4 8	507,810 13 2	4,389,459 3 5

PUBLIC DEBT—continued.

STATEMENT showing Distribution and Dates of Payment of Interest on Public Debt on 30th June, 1916—continued.

Description of Stock.	Stock.		Due date of Payment of Interest.	5 per cent.	4½ per cent.		4½ per cent.		4 per cent.		3½ per cent.		3½ per cent.		3 per cent.		Total Interest.
	Amount.	Total.															
Brought Forward	£ s. d. 119,669,531 5 5	.....	£ 100,135	£ s. d. 337,500 0 0	£ s. d.	£ s. d. 1,176,513 12 1	£ s. d. 506,778 13 6	£ s. d. 1,760,721 4 8	£ s. d. 507,810 13 2	£ s. d. 4,389,459 3 5						
Treasury Bills, Act No. 43, 1910 } (Public Works)	{ 212,000 0 0 65,600 0 0	1 May and 1 Nov. Various dates.	10,600 ...	..... 2,952 0 0	..... .....	..... .....	..... .....	..... .....	..... .....	10,600 0 0 2,952 0 0						
Treasury Bills, Acts No. 5 and No. 31, 1914 (Public Works)	55,000 0 0	Various dates.	...	2,475 0 0	.....	.....	.....	.....	.....	2,475 0 0						
Treasury Bills, Acts Nos. 5 and 31, 1914, and No. 14, 1915 (Public Works and Railway Duplica- tions)	7,400,000 0 0	Various dates.	...	.....	305,249 19 9a	.....	.....	.....	.....	305,249 19 9						
Treasury Bills, Act No. 31, 1914 } (Public Works).....	{ 50,000 0 0	20 Jan. and 20 July	...	2,250 0 0	.....	.....	.....	.....	.....	41,535 0 0						
		{ 25,000 0 0	1 Mar. and 1 Sept.	...	1,125 0 0	.....	.....	.....	.....	.....		
		{ 500,000 0 0	1 April and 1 Oct.	...	22,500 0 0	.....	.....	.....	.....	.....		
		{ 248,000 0 0	20 April and 20 Oct.	...	11,160 0 0	.....	.....	.....	.....	.....		
		{ 100,000 0 0	1 June and 1 Dec.	...	4,500 0 0	.....	.....	.....	.....	.....		
Treasury Bills, Act No. 30, 1914 } (Renewals)	{ 1,660,437 0 0 131,120 0 0	10 Feb. and 10 Aug. 1 April and 1 Oct.	..... .....	74,719 13 4 5,899 10 0	..... .....	..... .....	..... .....	..... .....	..... .....	74,719 13 4 5,899 10 0						
Treasury Bills, Act No. 56, 1915	277,300 0 0	10 Feb. and 10 Aug.	.....	12,478 10 0	.....	.....	.....	.....	.....	12,478 10 0						
Advances to Settlers, Inscribed Stock	120,050 0 0	10 Feb. and 10 Aug.	3,601 10 0	3,601 10 0					
TOTALS	£ 130,514,018 5 5	.....	110,735	477,520 13 4	305,249 19 9	1,176,513 12 1	506,778 13 6	1,760,721 4 8	511,412 3 2	24,848,970 6 6						

[a] Approximate—rate not definitely fixed.

The Treasury, New South Wales,
Sydney, 11th August, 1916.A. P. PEARSON,
Comptroller of Accounts.

BALANCE STATEMENT
SHOWING THE LEDGER BALANCES
AND THE
DISTRIBUTION INTO CASH AND SECURITIES
ON 30TH JUNE, 1916.

BALANCE

Showing the LEDGER BALANCES on the various Accounts of the Government of New South

Reference.		HEAD OF ACCOUNT.	Dr. or Cr.	BALANCES ON 30TH JUNE, 1916.	
No.	Page.			£ s. d.	£ s. d.
2	50	Special Deposits Account	Cr.	5,254,269 14 4	
		Special Accounts :—			
		Colonial Treasurer's Master in Equity Account	"	70,047 11 2	
		Colonial Treasurer's Master in Lunacy Account	"	7,685 1 9	
3	52	Colonial Treasurer's Public Trustee Account	"	220,499 18 8	
		Colonial Treasurer's Prothonotary Account	"	23,368 11 3	
		Colonial Treasurer's Registrar of Probates Account	"	25,600 4 4	
		Total Special Accounts £	"	347,201 7 2	
4	55	Closer Settlement Account... ..	"	75,121 17 0	
5	63	Public Works Account	"	209,410 9 1	
7	79	Railways Loan Account, 1915	"	1,388,892 13 1	
		Carried forward Cr.		7,274,896 0 8	

STATEMENT.

Wales on the 30th June, 1916, and the distribution of the same into Cash and Securities.

DISTRIBUTION.	CASH.	SECURITIES.	TOTAL.
£ s. d.	£ s. d.	£ s. d.	£ s. d.
Special Deposits Account—			
With Bank of New South Wales ... 2,986,135 3 5			
With Commercial Banking Company of Sydney, Limited ... 2,205,827 14 9			
	5,191,962 18 2		
Treasury Chest—			
Treasury Fire Insurance Fund—			
New South Wales Funded Stock		2,000 0 0	
Treasury Guarantee Fund—			
New South Wales Funded Stock		18,500 0 0	
The Union Trustee Company of Australia Ltd.—			
New South Wales Treasury Bills		20,000 0 0	
Metropolitan Board of Water Supply and Sewerage Trust Account—Fixed Deposit		1,250 0 0	
Sundry Deposits Account (Deposits on Tenders—Fixed Deposits)		500 0 0	
Miscellaneous		20,056 16 2	
Total Special Deposits Account—Cash and Securities £	5,191,962 18 2	62,306 16 2	5,254,269 14 4
Special Accounts—			
With Bank of New South Wales—			
Colonial Treasurer's Master in Equity Account	70,047 11 2		
Colonial Treasurer's Master in Lunacy Account	7,685 1 9		
Colonial Treasurer's Public Trustee Account	220,499 18 8		
Colonial Treasurer's Prothonotary Account	23,368 11 3		
Colonial Treasurer's Registrar of Probates Account	25,600 4 4		
Total Special Accounts... .. £	347,201 7 2		347,201 7 2
Closer Settlement Account—			
With Commercial Banking Company of Sydney, Limited £	75,121 17 0		75,121 17 0
Public Works Account—			
With Bank of New South Wales	209,410 9 1		209,410 9 1
Railways Loan Account, 1915—			
With Bank of New South Wales ... 702,795 0 4			
With Commercial Banking Company of Sydney, Limited 686,097 12 9			
	1,388,892 13 1		1,388,892 13 1
London Remittance Account—			
With Bank of New South Wales ... 570,212 11 7			
With Commercial Banking Company of Sydney, Limited 519,709 19 5			
	1,089,922 11 0		1,089,922 11 0
Total, Credit Balances—Cash and Securities—carried forward £	8,302,511 15 6	62,306 16 2	8,364,818 11 8

BALANCE Showing the LEDGER BALANCES on the various Accounts of the Government of New South

Reference.	HEAD OF ACCOUNT.		Dr. or Cr.	BALANCES ON 30TH JUNE, 1916.	
No.	Page.			£ s. d.	£ s. d.
		Brought forward	Cr.	.....	7,274,896 0 8
		Less Debit Balances --			
1	4	Consolidated Revenue Account	Dr.	214,339 18 11	
8	112	General Loan Account	"	4,234,204 18 9	
9	124	Public Works Account Expenditure Suspense Account	"	95,375 14 2	
10	126	Loans Expenditure Suspense Account	"	122,246 10 11	
11	127	Seed Wheat and Fodder Expenditure Suspense Account	"	270,217 4 9	
11	127	Imported Wheat Suspense Account	"	4,542 2 11	
11	127	Imported Fodder Suspense Account	"	49,814 9 9	
11	127	Imported Butter Suspense Account	"	8,760 11 0	
11	127	Wheat Grown on Excess Area Expenditure Suspense Account	"	555,666 19 3	
11	127	Storage of Butter Account	"	60,896 10 6	
		GRAND TOTAL		£ 1,658,830 19 9	

The Treasury, New South Wales,
Sydney, 11th August, 1916.

A. P. PEARSON,
Comptroller of Accounts.

STATEMENT—contd.

Wales on the 30th June, 1916, and distribution of the same into Cash and Securities—contd.

DISTRIBUTION.	CASH.	SECURITIES.	TOTAL.
	£ s. d.	£ s. d.	£ s. d.
Total, Credit Balances—Cash and Securities—brought forward	£ 8,302,511 15 6	62,306 16 2	8,364,818 11 8
Less Debit Balances—			
Consolidated Revenue Account—	£ s. d.		
With Bank of New South Wales	Dr. 296,586 13 8		
With Commercial Banking Company of Sydney, Limited	Cr. 57,246 14 9		
	Dr. 239,339 18 11		
Less Cash in hands of the Receiver	Cr. 25,000 0 0		
	214,339 18 11		214,339 18 11
General Loan Account—	£ s. d.		
With Bank of New South Wales	2,274,765 15 5		
With Commercial Banking Company of Sydney, Limited	1,959,439 3 4		
	4,234,204 18 9		4,234,204 18 9
Public Works Account Expenditure Suspense Account—			
With Bank of New South Wales	95,375 14 2		
	95,375 14 2		95,375 14 2
Loans Expenditure Suspense Account—	£ s. d.		
With Bank of New South Wales	80,975 12 3		
With Commercial Banking Company of Sydney, Limited	41,270 18 8		
	122,246 10 11		122,246 10 11
Seed Wheat and Fodder Expenditure Suspense Account—	£ s. d.		
With Bank of New South Wales	137,671 10 7		
With Commercial Banking Company of Sydney, Limited	132,545 14 2		
	270,217 4 9		270,217 4 9
Imported Wheat Suspense Account—	£ s. d.		
With Bank of New South Wales	3,822 2 3		
With Commercial Banking Company of Sydney, Limited	720 0 8		
	4,542 2 11		4,542 2 11
Imported Fodder Suspense Account—	£ s. d.		
With Bank of New South Wales	20,720 7 3		
With Commercial Banking Company of Sydney, Limited	29,094 2 6		
	49,814 9 9		49,814 9 9
Imported Butter Suspense Account—	£ s. d.		
With Bank of New South Wales	4,000 0 0		
With Commercial Banking Company of Sydney, Limited	4,760 11 0		
	8,760 11 0		8,760 11 0
Wheat Grown on Excess Area Expenditure Suspense Account—	£ s. d.		
With Bank of New South Wales	290,666 19 3		
With Commercial Banking Company of Sydney, Limited	265,000 0 0		
	555,666 19 3		555,666 19 3
Storage of Butter Account—			
With Bank of New South Wales	60,896 10 6		
	60,896 10 6		60,896 10 6
Total Debit Balances	£ 5,616,065 0 11		5,616,065 0 11
Total Sydney—Net Credit Balances—Cash and Securities	£ 2,686,446 14 7	62,306 16 2	2,748,753 10 9
Deduct London Bank Account at date of latest advices, viz. :—			
On Current Account	Dr. 1,089,922 11 0		Dr. 1,089,922 11 0
GRAND TOTALS	£ 1,596,524 3 7	62,306 16 2	1,658,830 19 9

W. A. HOLMAN,
Treasurer.

I HEREBY certify that the ledger balances above shown were, on 30th June, 1916, represented by the cash and securities detailed in the foregoing Statement, allowance being made for unrepresented cheques at that date.
Given under my hand, this 21st day of September, 1916.

F. A. COGHLAN,
Auditor General.

REPORT
OF THE
AUDITOR-GENERAL

FOR THE YEAR ENDED
30TH JUNE, 1916.

AUDITOR-GENERAL'S REPORT, 1915-16.

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FORTY-SIXTH ANNUAL REPORT OF THE AUDITOR-GENERAL.

Part I.

THE TREASURER'S ACCOUNTS.

(Sec. 53, Audit Act, 1902).

(Pages 2 to 171.)

A good season having followed a year of drought, a plenteous period has resulted, notwithstanding that the Empire is at war. As distinguished from seasonal results, we have had also the immediate pecuniary benefit of a very heavy expenditure in Loans, not only that of the State, but of the Commonwealth in greater measure.

It will be manifest that the effect of this extensive outlay must give, while it lasts, an ephemeral prosperity, the life of which is contingent upon the continuance of the conditions. Our present prosperous state has been contributed to by the high prices obtained for wool and stock, but it was the abnormal expenditure of the Commonwealth, on armament and provision for war, which made the material difference, as the State in its loan expenditure was not out of keeping with preceding years.

The earnings from works provided by the State from its expenditure in Loans will need to be greater in future to meet the higher expense rate in both interest and charges.

There is also to be noted the inevitable loss to production by the transfer of so large a proportion of our manhood to Europe. This deficiency will help to make it more difficult in the immediate future to meet the increased cost of national requirements.

The local borrowing of the Commonwealth will give Australia the benefit of home earned interest, and, in time, repayment, but with the Commonwealth in the home field the State may be at a disadvantage.

I have again to report records in both revenue and expenditure. The combined receipts of the so-called Governmental Division, and the Business Undertakings (*Railways, Tramways, Harbour Trust, and the two Water Boards*) approached twenty millions of money, being £19,703,518 for the financial year, ended on 30th June, 1916.

The preceding financial year, 1914-15, resulted, apart from special funds, in the State having a surplus upon the transactions of the year, which, in view of the position explained in my last two annual reports, resulted in the debit balance in the Consolidated Revenue Fund, which stood at £1,167,917 on 30th June, 1913, and was reduced in 1913-14 to £793,978, being further reduced in 1914-15 to £363,931. Pursuing the same plan, unless legislative action be taken in regard to such deficit, it may be regarded as still further reduced to £214,340 on 30th June, 1916.

The liquidation of a deficit in this way is subject to the fortune of the years. As regards this item, to the ordinary risks of climatic seasons and their attendant effects must be added the problematical consequences of the war, so far as we are financially concerned. Heavier interest payments, and increased charges in expenditure, combined with a possible shrinkage of revenue, contributed to by lessened loans restricting expenditure, and by the coming into existence of a greater personal economy on the part of the bulk of the community, reacting upon receipts, may prolong the final extinction of the 1913 deficit.

The tremendous losses of the war will need to be faced, and the rate of expenditure has been high. It does not seem possible that so high a rate can continue for any lengthened period. We will have to recognise that the coming of peace will not mean the immediate cessation of war taxation, or a satisfactory solution of present financial troubles. The present indications are that we may not be able to show for a considerable time as great a distribution of prosperity when the war ceases, as we do at present.

The main additional taxation actually imposed during the year was under the Finance (*Taxation*) Act, No. 57, of 1915, which provides that every Racing Association and Club shall pay a percentage tax on all moneys received from bookmakers for licenses to bet, and also that every bookmaker registered by an Association, and licensed by a Club, shall pay a tax according to the portion of the course for which he is licensed. The receipts from these sources amounted—Bookmakers' Tax to 30th June, 1916, £21,227 9s. 6d. Percentage to same date, £10,102 0s. 0d. Total, £31,329 9s. 6d.

The increased charges referred to in previous reports continued in operation during the year.

CONSOLIDATED REVENUE ACCOUNT.

The Account Current following is an abstract of the Consolidated Revenue Account for the year 1915-16. It will be seen that, owing to the elimination of cross entries, the grand totals of the Treasurer's Statement are not reached, although the net results are shown therein.

ABRIDGED ACCOUNT CURRENT—

Financial

(For fuller details see Treasurer's

Particulars.	Amount.	Total.
Governmental.		
To Revenue and Receipts—	£ s. d.	£ s. d.
Returns (<i>per capita</i>) from Commonwealth Government		2,297,872 0 0
Taxation	3,117,220 16 7	
Land Revenue—		
Alienations for General Purposes	£644,932 0 10	
Alienations appropriated to Public Works		
Account	354,817 15 4	
	£999,749 16 2	
Annual Revenue.....	£797,499 18 8	
	1,797,249 14 10	
Receipts for Services Rendered	415,992 12 1	
General Miscellaneous	578,070 8 2	
Advances Repaid	59 1 8	
	994,122 1 11	
	5,908,592 13 4	
Total, Governmental		£ 8,206,464 13 4
Business Undertakings.		
Railways and Tramways	9,990,502 9 5	
Sydney Harbour Trust	489,721 12 9	
Metropolitan Board of Water Supply and Sewerage.....	844,664 8 0	
Hunter District Water Supply and Sewerage Board.....	98,088 15 3	
Total, Business Undertakings		11,422,977 5 5
Total, Governmental and Business Undertakings		£ 19,629,441 18 9
Other Receipts.		
Repayment of Advance, 1914-15 :—		
Advance to Treasurer	74,076 4 4	
Total other Receipts		74,076 4 4
Total		£ 19,703,518 3 1
Debit Balance carried forward to 1916-17		£ 214,339 18 11
		19,917,858 2 0

CONSOLIDATED REVENUE ACCOUNT.

Year, 1915-16.

Account, pages 2-47.)

Particulars.	Amount.	Total.
Governmental.		
By Expenditure—	£ s. d.	£ s. d.
On Account of Departments	6,498,445 3 8	
Interest on Public Debt.....	£4,161,332 10 9	
,, Treasury Bills for Public Works	391,432 4 7	
Interest on Uninvested Funds, &c.	176,214 15 9	
	4,728,979 11 1	
Less chargeable to Business Undertakings...	3,671,210 12 9	
	1,057,768 18 4	
	7,556,214 2 0	
Payment in Reduction of Public Debt—		
Bogan Scrub Clearing, &c.		6,504 3 1
Statutory Transfer to Public Works Account		354,817 15 4
Total, Governmental		£ 7,917,536 0 5
Business Undertakings.		
	Working Expenses.	Interest on Loan Capital.
	£ s. d.	£ s. d.
On Railways and Tramways	7,233,151 5 9	2,873,997 18 4
Sydney Harbour Trust	144,971 15 6	275,697 14 3
Metropolitan Board of Water Supply and Sewerage	287,598 7 4	485,596 7 0
Hunter District Water Supply and Sewerage Board	32,164 8 4	35,918 13 2
	£ 7,697,885 16 11	3,671,210 12 9
	11,369,096 9 8	
Total, Business Undertakings		11,369,096 9 8
Total, Governmental and Business Undertakings		£ 19,286,632 10 1
Other Payments.		
Advance made in 1915-16 :—		
Advance to Treasurer, 1915-16, to be recovered		26,101 10 3
Meat Supply for Imperial Uses, Act 6 of 1915		163 7 11
Wheat Acquisition Act, No. 27, 1914		6,030 1 1
Transfer to Public Works Fund—Amount in aid.....		235,000 0 0
		267,294 19 3
Total		£ 19,553,927 9 4
Debit Balance brought forward from 1914-15.....		£ 363,930 12 8
		£ 19,917,858 2 0

Consolidated

CONSOLIDATED REVENUE ACCOUNT.

(Pages 2-47.)

The Receipts proper were £3,206,465 under the Division known as Governmental, and £11,422,977 under that known as Business Undertakings. The principal heads of Revenue showing increases were Returns from the Commonwealth, £10,577; Direct Taxation, £161,551; Land Revenue, £189,458; and Services Rendered, £6,164.

A falling-off occurred in the General Miscellaneous of £82,144. In the Business Undertakings there were increases of £329,680 in Railways and Tramways; but, as will be seen later, the increased expenditure more than absorbed the additional revenue.

The receipts from the Sydney Harbour Trust Commissioners showed an increase of £25,041; those from the Metropolitan Board of Water Supply and Sewerage an increase of £48,326, and those of the Hunter District Board an increase of £12,266.

In Expenditure there was payment of £4,728,980 for interest, £3,671,211 of which were chargeable to the four Business Undertakings, as against £4,307,901 and £3,336,467 respectively for the previous year. £6,498,445 were spent by the Departments as against £6,249,731 in the preceding year. Of the Business Undertakings the Railways and Tramways spent £566,991 the Metropolitan Water Board £51,362, and the Hunter District Board £4,615, more than in the preceding year. The Harbour Trust expenditure increased by £37,234.

So much attention has been directed to the Industrial Undertakings, that it may be well to point out at this stage that their income and outgo do not form part of the Revenue and Expenditure accounts, but their accounts are subject to the audit of the Auditor-General under the Special Deposits (*Industrial Undertakings*) Act, and they pay to the Consolidated Revenue Fund not only interest on their loan capital but they also pay a small contribution—one-third of one per cent. to a Sinking Fund under the requirements of the Act cited. The Undertakings are dealt with in Part III of this report.

Revenue Collections.

The continued growth of the Revenue is shown hereunder:—

Receipts.

The following Statement shows the Collections under each of the principal heads of Receipts during the years 1914-15 and 1915-16:—

Items.	Year ended—		Increase.	Decrease.
	30th June, 1915.	30th June, 1916.		
Governmental.				
Returns (<i>per capita</i>) to the State by the Commonwealth	£ 2,287,295	£ 2,297,872	£ 10,577	£
Direct Taxation—				
Stamp Duties	1,104,391	1,168,546	64,155	.....
Land Tax	3,346	3,190	.....	156
Income Tax	1,653,923	1,707,403	53,480	.....
Motor Vehicle Tax	45,055	54,868	9,813	.....
Licenses	148,955	151,884	2,929	.....
Betting Taxes ... ..	.....	31,330	31,330	.....
{Land Revenue—				
Alienations	852,058	999,750	147,692	.....
Annual Revenue	755,734	797,500	41,766	.....
Services Rendered	409,829	415,993	6,164	.....
General Miscellaneous	660,214	578,070	.....	82,144
Advances Repaid	87	59	.....	28
	5,633,592	5,908,593	275,001	.....
Total Governmental	£ 7,920,887	8,206,465	285,578	.....
Business Undertakings.				
Railways and Tramways	9,660,822	9,990,502	329,680	.....
Sydney Harbour Trust	464,681	489,722	25,041	.....
Metropolitan Board of Water Supply and Sewerage	796,338	844,664	48,326	.....
Hunter District Water Supply and Sewerage Board	85,823	98,089	12,266	.....
Total Business Undertakings	11,007,664	11,422,977	415,313	.....
Total Governmental and Business Undertakings	£ 18,928,551	19,629,442	700,891	.....
Other Receipts.				
Advance to Treasurer re-paid	17,676	61,973	44,297	.....
Payment in anticipation of Public Works Fund Vote... ..	.....	12,103	12,103	.....
Total other Receipts... ..	17,676	74,076	56,400	.....
Grand Total	£ 18,946,227	19,703,518	757,291	.....

The

CONSOLIDATED REVENUE ACCOUNT.

The respective increases and decreases under the several heads of receipt are indicated in the Statement. It is, however, interesting to note that the revenue derived from Direct Taxation, which had increased in 1913-14 by £924,645, was further increased the following year by £625,665, and by £161,551 last year, making a total increase in the three years of £1,711,861.

As was anticipated last year, the pre-war rate of progression was not maintained in the returns from the Commonwealth. The Stamp Duties, which cannot be regulated as to volume, showed improvement. The Land Tax continued its downward tendency, but the Income Tax, still benefiting by the surtax, yielded £53,480 more than last year. Licenses made improvement to the extent of £2,929, and the new Betting Taxes, as shown, produced £31,330. The Land Revenue under the heading Alienations gave an increase of £147,692, and under Annual Revenue an increase of £41,766.

The following comparative statement shows the fluctuations in expenditure, as between the two years 1914-15 and 1915-16. The increase or decrease in Departmental and other expenditure is shown in the Statement.

Expenditure 1914-15 and 1915-16 compared.

Items.	Year ended.		Increase.	Decrease.
	30th June, 1915.	30th June, 1916.		
Governmental.				
	£	£	£	£
Departments	6,249,731	6,498,445	248,714	.....
Interest—				
On Public Debt	789,134	881,554	92,420	.....
Other	182,301	176,215	.....	6,086
Transfer to Public Works Account...	299,408	354,818	55,410	.....
Contribution to Sinking Fund	5,688	6,504	816	.....
Total Governmental	7,526,262	7,917,536	391,274	.....
Business Undertakings.				
Railways and Tramways	9,540,158	10,107,149	566,991	.....
Sydney Harbour Trust	383,435	420,669	37,234	.....
Metropolitan Board of Water Supply and Sewerage... ..	721,833	773,195	51,362	.....
Hunter District Water Supply and Sewerage Board	63,468	68,083	4,615	.....
Total Business Undertakings	10,708,894	11,369,096	660,202	.....
Total Governmental and Business Undertakings ..	18,235,156	19,286,632	1,051,476	.....
Other Payments.				
Advance to Treasurer to be recovered	61,973	*26,102	.....	35,871
Grant-in-aid to Public Works Account	200,000	235,000	35,000	.....
Meat Supply for Imperial Uses, Act 6 of 1915 ...	6,947	163	.....	6,784
Payments in anticipation of Public Works Fund Votes	12,103	.....	.....	12,103
Wheat Acquisition Act, No. 27, 1914 ... ..	.....	6,030	6,030	.....
Total Other Payments	281,023	267,295	.....	13,728
Grand Total	£ 18,516,179	19,553,927	1,037,748	.....

* See Appendix 1.

The expenditure in the Consolidated Revenue Fund increased over that of 1914-15 by no less than £1,037,748 ; the increase of that year over 1913-14 being £450,990, and of 1913-14 over the preceding year by £286,289, so that in three years the expenditure has increased by £1,775,027.

Economies were no doubt effected in some departments, but, so far as an examination of vouchers in this department would serve to indicate, there was little evidence of that saving which might be reasonably expected in such a time as the present. There appears to be ample room for discriminating economy.

Revenue Receipts and Expenditure.

The comparative table following shows the total receipts and expenditure in each of the Governmental Divisions and that of the Business Undertakings from 1905-6, as it was decided in 1905 to adopt such a plan. The explanation given in former reports as to the establishment of these figures, and the differences from those given in the Yearly Statements of the Treasurer's Cash Account, still apply.

The total Receipts and Expenditure in each Division of the Consolidated Revenue Account for each financial year embraced in the period 1905-16 were as follow :—

Year.	Receipts.				Expenditure.			
	Governmental.	Business Undertakings.	Other Receipts.	Total.	Governmental.	Business Undertakings.	Other Payments.	Total.
	£	£	£	£	£	£	£	£
1905-6 ...	6,428,519	5,854,595	8,254	12,291,368	5,803,050	5,583,814	8,379	11,395,243
1906-7 ...	6,958,960	6,433,476	14,108	13,406,544	6,319,822	5,929,975	581,526	12,831,323
1907-8 ...	7,107,448	6,853,315	35,102	13,995,865	6,525,459	6,328,663	936,163	13,790,285
1908-9 ...	6,626,938	6,998,180	62,157	13,687,275	6,401,106	6,847,383	1,478,032	14,726,521
1909-10 ...	6,972,870	7,567,265	42,231	14,582,416	6,133,128	7,245,495	851,764	14,230,387
1910-11 ...	5,460,746	8,378,448	43,291	13,882,485	6,276,190	7,922,083	272,414	14,470,687
1911-12 ...	6,653,593	9,123,449	20,094	15,797,136	6,899,503	8,729,831	507,945	16,137,279
1912-13 ...	6,361,029	9,696,365	493,127	16,550,521	7,334,227	9,832,570	612,103	17,778,900
1913-14 ...	7,349,098	10,949,651	139,479	18,438,228	7,448,958	10,598,555	17,676	18,065,189
1914-15 ...	7,920,887	11,007,664	17,676	18,946,227	7,526,262	10,708,894	281,023	18,516,179
1915-16 ...	8,206,465	11,422,977	74,076	19,703,518	7,917,536	11,369,096	267,295	19,553,927
Total	£ 76,046,553	94,285,385	919,645	171,281,583	74,585,241	91,096,359	5,814,320	171,495,920

Receipts Returned.

(Page 46.)

The total refunds of excess receipts amounted to £179,758 for the year 1914-15, while they amounted to £235,547 for that ended 30th June, 1916.

Unpaid Accounts, &c.

(Page 47.)

These are statements under subsection 3 of section 32 of the Audit Act, 1902, and £217,079 18s. 11d. are shown as receipts in excess of expenditure not brought to account on 30th June.

SPECIAL DEPOSITS ACCOUNT.

(Pages 48-50.)

This is a grouping of all accounts relating to sums held by, or deposited with, the Treasurer for Advance Accounts, Stores Accounts, Industrial Undertakings, &c., and includes all the Accounts of the Treasurer, other than the Consolidated Revenue Account, Closer Settlement Account, Public Works Account, General Loan Account, the Railways Loan Accounts and Special (*Supreme Court*) Accounts.

The

SPECIAL DEPOSITS ACCOUNT.

The Special Deposits Account showed a credit balance of £5,254,269 14s. 4d. on the 30th June, 1916, but it will be seen later how the funds in this Account were utilized.

An abridged account current is shown below :—

ABRIDGED ACCOUNT CURRENT—SPECIAL DEPOSITS ACCOUNT,

Financial Year, 1915-16.

(For fuller details, see Treasurer's Account, pages 48-50.)

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
Deposits or Receipts :—							Re-issues or Expenditure :—						
Official Accounts :							Official Accounts :						
Circulating Capital ...	2,693,177	17	3				Circulating Capital ...	2,391,370	7	9			
Other ...	895,665	9	5				Other ...	859,269	7	1			
Industrial Undertakings :							Industrial Undertakings :						
Working Accounts ...	1,234,972	3	9				Working Accounts ...	1,194,076	5	9			
				4,823,815	10	5					4,444,716	0	7
Advances and Deposits :				2,725,572	10	8	Advances and Deposits :				2,762,557	3	8
Necessary Commodities							Necessary Commodities						
Control Act, 1914 :—							Control Act, 1914 :—						
Flour Account ...				233,753	3	7	Wheat Account ...		17	12	4		
							Flour do ...	227,082	4	4			
											227,099	16	8
Imported Fodder Sales Account ...				21,043	18	0	Imported Fodder Sales Account ...				21,043	18	0
Imported Wheat Sales Account ...				609,762	10	11	Imported Wheat Sales Account ...				600,781	10	4
Imported Butter Account ...				44,606	10	8	Imported Butter Account ...				44,606	10	8
Storage of Butter Account ...				11,369	9	9	Storage of Butter Account ...				1,735	4	6
Wheat Acquisition Act, 1914 ...				61,902	1	2	Wheat Acquisition Act, 1914 ...				100,653	12	9
				8,531,825	15	2					3,203,193	17	2
Balance brought forward, 1915-16 ...				4,925,637	16	4	Balance carried forward, 1916-17 ...				5,254,269	14	4
Total ...				£ 13,457,463	11	6	Total ...				£ 13,457,463	11	6

Although not permitted by the Audit Act, the use by the Treasury of these trust funds is a well-established custom in local finance, it being contended that while the credits of these various funds, shown to be £5,254,270 as on 30th June last, would be lying comparatively unproductive, the Treasury would be paying interest on some of them, and, it is claimed, unnecessary interest on Loans, which would be imperative if these funds were not used in anticipation of loans. It is urged that this would not be satisfactory to the taxpayer, and that a moderate use of these funds is justifiable. It must be remembered that the transactions in this aggregation of accounts have rapidly increased in volume, and that, with the huge credit, there is danger of excessive use. In ordinary times extensive use is not without considerable risk, out in war time the situation may easily become perilous.

As I am in accord with the views therein expressed, I venture to again submit to Parliament the following statements of my predecessor, which were presented by him to that authority :—

The amount of deposits or trust funds, of which the Treasurer is required to accept the trusteeship under statute, is relatively small; the pronounced development of the auxiliary funds has, therefore, arisen through the voluntary action of the Treasurer, and has been presumably undertaken to meet pressing necessities. It is obvious from the foregoing remarks that the strength of the Treasury chest is being maintained by large deposits held for short-dated periods or at call, and it would appear that a stage in the development of the auxiliary funds has been reached when further additions would prove a serious source of weakness, therefore it would seem advisable that the strength of that chest should be built up by methods other than further additions to the auxiliary funds.

TRUST MONEYS (INSOLVENT ESTATES) DEPOSIT ACCOUNTS.

And

SPECIAL (SUPREME COURT) ACCOUNTS.

(Pages 51-52.)

The movement in these Accounts is of no public concern, the Treasurer's control being nominal only.

CLOSER

CLOSER SETTLEMENT ACCOUNT.

(Pages 54-55.)

An abridged Account current of this Fund, opened in 1906, is given below. A return has been obtained from the Lands Department as to Closer Settlement, which is shown as Appendix 2.

ABRIDGED ACCOUNT CURRENT.

Financial Year, 1915-16.

(For fuller details, see Treasurer's Account, pages 54-55.)

Particulars.	Amount.	Total.	Particulars.	Amount.	Total.
To Receipts—	£ s. d.	£ s. d.	By Expenditure—	£ s. d.	£ s. d.
Repayments by Settlers...	136,152 6 5		In purchase of Estates and Contingent Expenses	149,001 19 2	
" on account of Improvement Leases	11,724 13 5		Compensation for Improvement Leases, &c.	36,390 17 10	
Assurance Fees—			Interest on Loan Moneys	19,024 10 0	
Real Property Act ...	8,639 7 9		" " Purchase Money	916 9 5	
		156,516 7 7	Under Real Property Act	185 1 4	
					205,518 17 9
Balance brought forward from 1914-15 ...		124,124 7 2	Balance carried forward to 1916-17 ...		75,121 17 0
		£ 280,640 14 9			£ 280,640 14 9

PUBLIC WORKS ACCOUNT.

(Pages 58-71.)

An abridged Account current is shewn hereunder. Appendices 3 and 4 show operations in this Fund since its commencement in 1906. A grant in aid of the Fund of £235,000 was made from the Consolidated Revenue, and the increased revenue from sales of Crown Lands augmented the statutory receipts by £55,812 over the income from the same source last year.

ABRIDGED ACCOUNT CURRENT.

Financial Year 1915-16.

(For fuller details, see Treasurer's Account, pages 58-71.)

Particulars.	Amount.	Head of Service.	Construction.	Renewals.	Total.
Receipts—	£ s. d.	Net Expenditure—	£ s. d.	£ s. d.	£ s. d.
Two-thirds of the net Proceeds of the Sale of Crown lands, exclusive of interest on purchase money,—less 20 per centum of such proceeds for cost of administration and other charges.....	354,817 15 4	State Undertakings— Business— Railways and Tramways Metropolitan Water Supply and Sewerage..... Hunter District Water Supply and Sewerage	2,363 11 4 2,648 7 8 4,000 0 0	..... 12,985 6 5 817 9 3 26,979 8 5	
		Sydney Harbour Trust .....	.....	40,782 4 1	
			9,011 19 0		
Net proceeds of Sale of Land under Section 4 of the Public Instruction Act of 1880	401 13 0	Other— Water and Drainage Trusts, &c.	501 2 7	99 17 8	
			9,513 1 7	40,882 1 9	50,395 3 4
Transfer from Consolidated Revenue Account—Amount in aid	235,000 0 0	Miscellaneous— Public Buildings and Sites..... Roads and Bridges	343,354 12 6 102,794 19 3	25,082 19 3 17,981 14 2	
Net Repayments on account of previous years	258 4 9	Harbours and Rivers Navigation	2,500 3 2	4,479 0 6	
			448,649 14 11	47,543 13 11	496,193 8 10
	590,477 13 1				546,588 12 2
Balance brought forward from 1914-15.....	165,521 8 2	Balance carried forward to 1916-17.....		£	209,410 9 1
	£ 755,999 1 3			£	755,999 1 3

LOAN ACCOUNTS.

The following statement shows the receipts and expenditure of the various Loan Accounts in 1915-16. The local receipts were £3,592,388, and those from London £6,778,179. The distribution of permanent expenditure and transfers is shown in the statement.

The repayment of Loans and Treasury Bills amounted to £2,814,025.

Receipts and Expenditure—Various Loan Accounts—1915-16.

Receipts.		Expenditure.				
Source.	Amount.	Distribution.	Business Undertakings.	Industrial and Other Undertakings.	General Works and Services.	Total.
Local	£ 3,592,388	Permanent	£ 6,411,119	£ 855,523	£ 593,373	£ 7,860,015
London	6,778,879	Circulating Capital	202,000	205,000	100,000	507,000
Temporary Payments— Repaid by P. W. Fund	44,500	Temporary Payments on account of Public Works Account.	.....	150	.....	150
Net credits— Business Undertakings	924					
Industrial and other Under- takings.	592		6,613,119	1,060,673	693,373	8,367,165
General Works and Services	25,798					
Total Receipts	10,443,081	Repayments of Loans and Treasury Bills				2,814,025
Excess Expenditure, 1915-16.....	738,109					
£ 11,181,190		Loan Expenditure, All Accounts, 1915-16				£ 11,181,190

PUBLIC DEBT.

The Debt, as on 30th June, 1915, was £127,735,405 7s. 1d., and during the year increased by £2,778,612 18s. 4d. The Public Debt on 30th June, 1916, stood at £130,514,018 5s. 5d. The details of the indebtedness are shown below.

	£	s.	d.
Debentures	9,636,625	0	0
Inscribed and Funded Stock	110,152,956	5	5
Treasury Bills (<i>Public Works</i>)	10,724,437	0	0

Total Public Debt, 30th June, 1916 £130,514,018 5 5

The transactions during 1915-16 were :—

Outstanding debt, 30th June, 1915 £127,735,405 7 1

Add—	£	s.	d.	£	s.	d.
Inscribed and Funded Stock ...	1,478,306	18	4			
Debentures	616,400	0	0			
Treasury Bills (<i>Public Works</i>) ...	3,497,931	0	0			
				5,592,637	18	4

Deduct

Inscribed and Funded Stock paid off	13,700	0	0			
Debentures paid off	325	0	0			
Treasury Bills (<i>Public Works</i>), paid off	2,800,000	0	0			
				2,814,025	0	0
						2,778,612 18 4

Total (as above) £130,514,018 5 5

REPAYMENT OF LOANS.

The table following exhibits in a general way the liabilities of the State for the repayment of loans included in the present debt for the years 1917-25. The sum of £7,275,158—the first item in the table—payable on the Government giving twelve months' notice of intention to repay.

REPAYMENT OF LOANS, 1917-25.

Year of Redemption.	Register.		Total.
	Sydney.	London.	
	£	£	£
Minimum date expired ; redeemable at option of Government on giving twelve month's notice	7,275,158	Nil	7,275,158
.....	Nil	4,300	4,300
Year ending 30th June, 1917	5,799,019	Nil	5,799,019
" " 1918	3,083,331	Nil	3,083,331
" " 1919	*296,932	12,649,318	12,946,250
" " 1920	14,191,782	2,000,000	16,191,782
" " 1921	504,600	Nil	504,600
" " 1922	4,872,843	Nil	4,872,843
" " 1923	2,936,457	4,400,000	7,336,457
" " 1924	3,018,975	2,000,000	5,018,975
" " 1925	545,319	16,464,545	17,009,864
Total	£ 42,524,416	37,518,163	80,042,579

* £120,050 redeemable at option of Government on giving twelve months' notice.

EXCESS RECEIPTS AVAILABLE TO MEET INTEREST.

The amount paid for Interest on the Public Debt, for moneys in temporary possession of the Government, and on advances made by Banks, for the past year was £4,728,979 11s. 1d., being an increase of £421,078 1s. 3d. on the previous year.

The Excess receipts (*after meeting all Working Expenses on Services provided from Loan Funds*) amounted to £4,062,549, as per following statement. This was short of the Interest charge by the sum £666,433, which was greater than the deficit of the previous year by £353,546 owing to the large increase for payment of interest, a considerable portion of which was for expenditure on unfinished railways and other works. These figures are the nearest approximation that can readily be obtained from the Accounts as prepared by the Treasurer.

The debit balance of £666,433 is the amount which the State had to pay for facilities necessary to carry on its business, such as Public Buildings, Roads and Bridges, Harbour Works, &c., including the £124,281 paid for interest on Loan Moneys expended on the Murrumbidgee Irrigation Areas.

Excess Receipts from Reproductive Assets.		Interest Paid.	
	£		£
Business Undertakings	3,725,091	Interest paid on outstanding Treasury Bills, Debentures, and Inscribed and Funded Stocks, &c., during the twelve months ended 30th June, 1915	4,728,980
Industrial Undertakings	8,375		
Other Undertakings	96,707		
Miscellaneous	66,171		
Commonwealth—			
Interest paid on the capital value of Transferred Properties	166,203		
	4,062,547		
Debit Balance	666,433		
	£4,728,980		£4,728,980

STATE DEBT AND SINKING FUND.

The year opened with a credit of £414,264 7s. 8d., and closed with one of £439,612 6s. 1d.; the increase of £25,347 18s. 5d. consisted of:—

	£	s.	d.
Repayments on account of Country Towns Water Supply and Sewerage Works	4,372	18	7
Repayments on account of Closer Settlement	6,504	3	1
Interest on Funded Stock and Deposits with Treasurer	14,470	16	9
			£25,347 18 5

The annual contribution of £350,000 was received from the Consolidated Revenue Fund, and repaid to the Treasurer, *vide* Act No. 11, 1914.

Apart from the above, there were no movements in the Funds of the Commissioners.

The following is the Statement of their transactions for the year ended 30th June, 1916, which has been duly examined and certified.

STATEMENT

STATE DEBT COMMISSIONERS' STATEMENT.

STATEMENT OF THE TRANSACTIONS OF THE STATE DEBT COMMISSIONERS FOR THE YEAR 1915-16

GENERAL SINKING FUND.

DR.

CR.

	£	s.	d.		£	s.	d.	£	s.	d.
To Balance brought down.....	414,264	7	8	By Repayment to Colonial Treasurer of Annual Contribution from Consolidated Revenue Fund, in terms of Sec. 2 of State Debt and Sinking Fund (<i>Amendment</i>) Act, 1914				350,000	0	0
„ Country Towns Water Supply Works—Repayments	3,368	16	5	„ Balances at credit of Commissioners, invested as follows:						
„ Country Towns Sewerage Works—Repayments	1,004	2	2	In New South Wales						
„ Promote Closer Settlement under Crown Lands Act of 1895—Repayments	6,504	3	1	Funded Stock (<i>to face value of £369,317 10s.</i>),						
„ Annual Contribution from the Consolidated Revenue Fund	350,000	0	0	purchase price	360,636	0	0			
„ Interest on Funded Stock	12,862	3	6	On Deposit with Colonial Treasurer	78,862	0	8			
„ „ Deposit with Colonial Treasurer	1,608	8	3	On Current Account ...	64	5	5			
								439,612	6	1
	£789,612	6	1					£789,612	6	1

STATEMENT of the Balances at credit of the Trust Funds Administered by the State Debt Commissioners at 30th June, 1916.

Accounts.	On Deposit with Colonial Treasurer.	Securities.	Total.
	£ s. d.	£ s. d.	£ s. d.
Bankruptcy Estates Account (Act No. 25 of 1898)		10,000 0 0	10,000 0 0
Bankruptcy Suitors' Fund (Act No. 25 of 1898)	1,513 8 9		1,513 8 9
Bankruptcy Unclaimed Dividend Fund (Act No. 25 of 1898)	2,705 11 4	11,000 0 0	13,705 11 4
Municipal Council of Sydney Sinking Fund (Act 50 Vic., No. 13)	110,882 13 5		110,882 13 5
Perpetual Trustee Company, Limited (Private Act, 1888)		20,000 0 0	20,000 0 0
Permanent Trustee Company of New South Wales, Limited (Private Act, 1888)		20,000 0 0	20,000 0 0
Seamen's Wages	625 4 2		625 4 2
Testamentary and Trust Fund (Perpetual and Permanent Trustee Companies Acts)	891 5 9		891 5 9
Trust Moneys (Act No. 25 of 1898)	4,506 12 5		4,506 12 5
Unclaimed Moneys	3,892 19 4		3,892 19 4

RAILWAYS LOAN ACCOUNTS (Acts No. 20, 1913 and No. 14, 1915).

The year opened with a credit balance of £232,597 ls. 6d., and the proceeds of the sale of Treasury Bills—amounting to £2,383,333—were credited to this account, making the total of £3,000,000 authorised to be raised under the Act.

The net expenditure for the year ended 30th June, 1916, was £1,227,037 8s. 5d., leaving a balance to carry forward of £1,383,892 13s. 1d.

The particulars of the expenditure for the year 1915-16 are shown in the following abridged account current:—

ABRIDGED ACCOUNT CURRENT—RAILWAYS LOAN ACCOUNTS.

Financial Year 1915-16.

(For fuller details, see Treasurer's Statement, pages 74 to 79.)

Particulars.	Amount.	Total.	Particulars.	Amount.	Total.
	£ s. d.	£ s. d.		£ s. d.	£ s. d.
Receipts—			Expenditure—		
Proceeds of sale of Treasury Bills—	2,383,333 0 0		Duplications—		
			Southern Line	702,570 11 6	
			Western Line	301,670 7 2	
			Northern Line	78,370 14 5	
			South Coast Line	145,350 0 9	
Duplications—					1,227,961 13 10
Main Suburban Line ...	924 5 5	2,384,257 5 5			
Credit balance brought forward from 1914-15		232,597 1 6	Credit balance carried forward to 1916-17		1,383,892 13 1
		£2,616,854 6 11			£2,616,854 6 11

GENERAL

GENERAL LOAN ACCOUNT.

(Pages 82—123.)

The General Loan Account opened with a debit balance of £2,462,047 3s. 8d.

An abridged account current is given below, and Appendices 6 and 7 show the expenditure to 30th June, 1916.

ABRIDGED ACCOUNT CURRENT—GENERAL LOAN ACCOUNT.

Financial Year 1915-16.

(For fuller details, see Treasurer's Accounts, pages 82—123.)

Particulars.	Amount.	Particulars.	Amount.	Total.
Receipts.	£ s. d.	Expenditure.	£ s. d.	£ s. d.
Negotiated in Sydney:—		State Undertakings—		
Proceeds of Sales — Funded Stock	4,706 18 4	Business—		
Proceeds — Sales of Debentures	90,000 0 0	Railways and Tramways	3,770,659 5 8	
„ „ Treasury Bills	1,114,348 0 0	Metropolitan Water Supply & Sewerage	884,071 8 1	
	1,209,054 18 4	Hunter District Water Supply and Sewerage	84,673 5 5	
		Sydney Harbour Trust	580,834 3 9	5,320,238 2 11
Negotiated in London:—		Industrial—		
Proceeds of Sales of Inscribed Stock and Debentures	6,778,878 19 1	Government Dockyard and Workshops, Newcastle	152,314 16 9	
		State Brickworks—Homebush	2,028 15 2	
		„ Limeworks	1,260 4 3	
		„ Metal Quarries	9,875 8 1	
		„ Trawlers	16,144 19 4	
		„ Cement Works	196 16 9	
		„ Quarry, Maroubra	3,072 19 7	
		Timber Yard and Depôt, Uhr's Point	3,438 0 10	
		Building Construction Branch	2,206 11 7	
		State Monier Pipe and Re-inforced Concrete Works	1,086 10 11	
		State Bakery	4,762 8 8	
		„ Motor Garage	283 7 5	
		Murrumbidgee Irrigation Areas	351,974 0 4	518,644 19 8
		Other—		
		Water and Drainage Trusts, &c.	33,244 8 2	
		New Public Abattoir, Homebush Bay ..	197,974 3 1	
		Country Towns Water Supplies and Sewerage	181,760 6 7	
		Housing Board	35,000 0 0	
		Observatory Hill Resumed Area	9,472 2 4	
		Meat Distributing Depôt	5,109 8 8	462,560 8 10
				6,331,443 11 5
Net Repayments on account of previous years	26,389 17 2	Miscellaneous—		
	8,014,323 14 7	Public Buildings and Sites	186,450 2 1	
		Harbours and Rivers Navigation	313,388 2 5	
		Norton Griffiths Agreement	141,174 13 9	641,012 18 3
		Repayments of Loans Matured—		
		Funded Stock	14,025 0 0	
		Treasury Bills	2,800,000 0 0	2,814,025 0 0
				9,786,481 9 8
Debit Balance carried forward to 1916-17	4,234,204 18 9	Debit Balance brought forward from 1914-15 ..		2,462,047 3 8
	£12,248,528 13 4			£12,248,528 13 4

NEW ACCOUNTS.

(Pages 124—127.)

The importance of certain new suspense accounts will be noted. While their usefulness must be acknowledged, the transfer of as much liability to an aggregation of such funds does not help the public to an easy understanding of the State's accounts. These new Accounts are the Public Works Account Expenditure Suspense Account, Imported Wheat Suspense Account, Imported Fodder Suspense Account, Wheat Grown on Excess Area—Expenditure Suspense Account, and the Imported Butter Suspense Account. These are all in debit, the deficiency amounting to £1,167,520 3s. 3d., the heaviest being on 30th June, the Wheat Grown on Excess Area—Expenditure Suspense Account, £555,666 19s. 3d. While recoveries will be effected, there appears to be every prospect of heavy losses, and these will become chargeable to the Consolidated Revenue Fund in time.

Technically these Accounts may continue for years, but there is no doubt as to the ultimate charging of revenue in some degree. The liability was incurred during the past year, and while the year is said to conclude with a surplus upon its own transactions, these accounts must not be left out of consideration.

LEDGER BALANCES.

(Pages 168—171.)

The ledger balances in the main Treasury Accounts are shown below, together with those on 30th June, 1915.

The principal feature here is that the General Loan Account is overdrawn to the extent of £4,234,205, and that a worse situation is generally shown than on the corresponding date of the previous year. It will be observed that a number of the overdrawn accounts are Suspense Accounts, which will be recouped in part to the Treasury; and in part will probably be a charge to Consolidated Revenue Account.

Ledger Balances of Treasurer's Main Accounts.

Account.	1914-15.	1915-16.	Increase.	Decrease.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Special Deposits	Cr. 4,925,637 16 4	Cr. 5,254,269 14 4	Cr. 328,631 18 0	.....
Special Accounts	„ 334,072 5 7	„ 347,201 7 2	„ 13,129 1 7	.....
Closer Settlement	„ 124,124 7 2	„ 75,121 17 0	.....	Cr. 49,002 10 2
Public Works	„ 165,521 8 2	„ 209,410 9 1	„ 43,889 0 11	.....
Railways Loan, 1915	„ 232,597 1 6	„ 1,388,892 13 1	„ 1,156,295 11 7	.....
Consolidated Revenue	Dr. 363,930 12 8	Dr. 214,339 18 11	.....	Dr. 149,590 13 9
General Loan	„ 2,462,047 3 8	„ 4,234,204 18 9	Dr. 1,772,157 15 1	.....
Public Works Account Expenditure Suspense	.....	„ 95,375 14 2	„ 95,375 14 2	.....
Loans Expenditure Suspense	„ 75,656 16 4	„ 122,246 10 11	„ 46,589 14 7	.....
Seed Wheat and Fodder, Expenditure Suspense	„ 340,510 7 11	„ 270,217 4 9	.....	„ 70,293 3 2
Imported Wheat Suspense ... ..	.....	„ 4,542 2 11	„ 4,542 2 11	.....
Imported Fodder Suspense ... ..	.....	„ 49,814 9 9	„ 49,814 9 9	.....
Imported Butter Suspense ... ..	.....	„ 8,760 11 0	„ 8,760 11 0	.....
Wheat Grown on Excess Area Expenditure Suspense ... ..	.....	„ 555,666 19 3	„ 555,666 19 3	.....
Storage of Butter ... ..	.....	„ 60,896 10 6	„ 60,896 10 6	.....
Railway Store Suspense	„ 110,392 7 1	.....	.....	„ 110,392 7 1
Advances to Settlers, Expenditure Suspense	„ 8,974 0 0	.....	.....	„ 8,974 0 0
Flour Expenditure Suspense	„ 2,344 2 2	.....	.....	„ 2,344 2 2
	Cr. 2,418,097 8 11	Cr. 1,658,830 19 9	Net Decrease ...	£759,266 9 2

Summary

Summary of Receipts and Expenditure for the Years 1910-11 to 1915-16.

The following table gives the combined receipts and expenditure for each of the years embraced in the above period, exclusive of Special Deposits Account, which is an aggregation of moneys held in trust by the Treasurer, or reflected in other Accounts.

	1910-11.	1911-12.	1912-13.	1913-14.	1914-15.	1915-16.
RECEIPTS.						
	£	£	£	£	£	£
Consolidated Revenue Account	13,839,194	15,777,042	16,057,394	18,298,749	18,928,551	19,629,442
Closer Settlement Account	85,518	69,243	103,115	139,163	84,447	156,516
Public Works Account	386,579	350,191	373,476	341,567	300,972	355,478
Railways Loan Account	1,360,994	200,000	355,988	2,872,392	816,667	2,384,257
General Loan Account	4,972,641	4,672,024	10,233,381	5,601,248	16,922,452	8,014,324
Total Receipts Proper	20,644,926	21,068,500	27,123,354	27,253,119	37,053,089	30,540,017
Other—Receipts and Recoveries—						
Consolidated Revenue Account.....	43,291	20,094	493,127	139,479	17,676	74,076
Public Works Account.....	250,000	290,065	490,065	.....	200,000	235,000
Railways Loan Account .....	.....	.....	75,000	.....	.....	.....
Closer Settlement Account.....	350,000	.....	300,000	.....	.....	.....
Total other receipts	£ 643,291	310,159	1,358,192	139,479	217,676	309,076
Grand total—Receipts	£ 21,288,217	21,378,659	28,481,546	27,392,598	37,270,765	30,849,093
EXPENDITURE.						
Consolidated Revenue Account.....	14,198,273	15,629,334	17,166,797	18,047,513	18,235,156	19,286,632
Closer Settlement Account.....	464,674	540,104	55,607	99,969	91,005	205,519
Public Works Account	928,115	876,345	583,741	373,193	465,237	498,089
Public Works Account, Expenditure						
Suspense Account.....	.....	.....	.....	.....	.....	95,376
Railways Loan Account	460,891	610,615	918,397	1,792,464	1,590,077	1,227,962
General Loan Account	3,069,342	4,768,705	6,441,186	7,149,880	5,667,256	6,465,456
Loans Expenditure Suspense Account .....	.....	.....	668,745	228,842	75,657	122,247
Railway Store Suspense Account .....	.....	.....	123,855	94,637	110,392	.....
Total Expenditure Proper	£ 19,121,295	22,425,103	25,958,328	27,786,498	26,234,780	27,901,281
Other—Transfers and Advances—						
Consolidated Revenue Account	272,414	507,945	612,103	17,676	281,023	267,295
Closer Settlement Account.....	.....	.....	290,065	.....	300,000	.....
Public Works Account.....	.....	.....	.....	.....	89,000	48,500
General Loan Account (transfers of capital)	400,000	155,000	435,500	183,500	275,000	507,000
Railways Loan Account .....	.....	.....	.....	75,000	.....	.....
Seed Wheat and Fodder Expenditure Suspense Account .....	.....	.....	.....	.....	340,510	270,217
Advances to Settlers Account .....	.....	.....	.....	.....	8,974	.....
Flour Account .....	.....	.....	.....	.....	2,344	.....
Imported Wheat Suspense Account .....	.....	.....	.....	.....	.....	4,542
Imported Fodder Suspense Account .....	.....	.....	.....	.....	.....	49,814
Imported Butter Suspense Account .....	.....	.....	.....	.....	.....	8,761
Wheat Grown on Excess Areas Expenditure Suspense Account .....	.....	.....	.....	.....	.....	555,667
Storage of Butter Account .....	.....	.....	.....	.....	.....	60,897
Total other payments	£ 672,414	662,945	1,337,668	276,176	1,296,851	1,772,693
Total Expenditure on Services ...	19,793,709	23,088,048	27,295,996	28,062,674	27,531,631	29,673,974
General Loan Account—Repayment of Loans	3,088,462	5,925	3,910,778	757,772	8,864,654	2,814,025
Grand Total—Expenditure	£ 22,882,171	23,093,973	31,206,774	28,820,446	36,396,285	32,487,999

CERTIFICATES UNDER SECTION 60 OF THE AUDIT ACT, 1902.

Consolidated Revenue Account.

I have attached my Certificate to the foot of the Treasurer's Statement of the Consolidated Revenue Account, 1915-16, on page 5 of the Public Accounts accompanying this Report, as statutorily required, and in accordance with directions contained in Section 60, Sub-section (b), Audit Act, 1902, I herewith report that the legal provisions have not, in my opinion, been complied with in the following cases:—

Expenditure.

- (1) Irregular charges from advances made from Consolidated Revenue Account to the Accountant, Public Works Department, and which appear in the Treasurer's Statements as charged to that Account, whereas adjustments to hand show the permanent distribution should be as follows:—

Repayments, 1916-17	£ s. d.
.....	6 15 6

the expenditure being therefore overstated by that amount.

- (2) Irregular charges from advance made from Consolidated Revenue Account to the Chief Accountant, Railways and Tramways, and which appear in the Treasurer's Statements as charged to that Account, whereas adjustments to hand show the permanent distribution should be as follows:—

Repayments, 1916-17	£ s. d.
.....	2,696 6 7

the expenditure being therefore overstated by that amount.

(3) Irregular charges from advance made from Consolidated Revenue Account to the President, Hunter District Water Supply and Sewerage Board, and which appear in the Treasurer's Statements as charged to that Account, whereas adjustments to hand show the permanent distribution should be as follows :—

										£	s.	d.	
(4)	In regard to Repayments, 1916-17	...	...	...	...	...	...	...	...	6	15	6	breaches of Regulation
"	"	"	...	...	...	...	...	...	...	2,696	6	7	No. 83, through non-
"	"	"	...	...	...	...	...	...	...	1,200	0	0	adjustment at 30th
													June.

5) Expenditure of £1,596 on account of Purchase of Motor Cars and Lorries charged to a vote not applicable.

CERTIFICATE.

I have attached my Certificate to the foot of the Treasurer's Statement of the Public Works Account, 1915-16, on *page* 63 of the Public Accounts accompanying this Report, as statutorily required and in accordance with directions contained in Section 60, Subsection (b), Audit Act, 1902, I herewith report the legal provisions have not, in my opinion, been complied with in the following case :—

Expenditure.

(1) Irregular charges from advances made from Public Works Account to the Accountant, Public Works Department, and which appear in the Treasurer's Statements as charged to that Account, whereas adjustments to hand show the permanent distribution should be as follows :—

CERTIFICATE.

I have attached my Certificate to the foot of the Treasurer's Statement of the General Loan Account, 1915-16, on *page* 113 of the Public Accounts accompanying this Report, as statutorily required, and in accordance with directions contained in Section 60, Subsection (b), Audit Act, 1902, I herewith report that the legal provisions have not, in my opinion, been complied with in the following cases :—

(1.) Irregular charges from advances made from General Loan Account to the Accountant, Public Works Department, and which appear in the Treasurer's Statements, as charged to that Account, whereas adjustments to hand show the permanent distribution should be as follows :—

(2.) Irregular charges from advances made from General Loan Account to the Chief Accountant, Norton Griffiths & Co., and which appear in the Treasurer's Statements, as charged to that Account, whereas adjustments to hand show the permanent distribution should be as follows :—

(3.) Irregular charges from advances made from General Loan Account to the President, Metropolitan Board of Water Supply and Sewerage, and which appear in the Treasurer's Statement, as charged to that Account, whereas adjustments to hand show the permanent distribution should be as follows :—

(4.) In regard to Repayments, 1916-17... £1,541 19 10

Do do ... 222 10 4

Unadjusted amount at 12th Sept., 1916	1,976	4	2
---------------------------------------	-------	---	---

Do	do	3,220	3	8	—breaches of Regulation No. 83 through non-adjustment at 30th June.
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Part II.

BUSINESS UNDERTAKINGS.

The Commissioners and Boards respectively controlling the four State businesses present their own Reports to Parliament, which show, in considerable detail, the operations of the respective businesses, and as their accounts have been duly audited, it is not desirable to reproduce here what is presented to Parliament in another way. As regards the Annual Report of the Acting Chief Railway Commissioner, it is necessary to again mention that the figures in that Report having been prepared with a view to showing the actual result of working on a commercial basis, are in need of explanation, when taken in conjunction with the figures herein. A reconciliation for the financial year is given in Appendix 8 to this Report of the totals of Capital, Working Expenses, and Earnings of the Railways and Tramways as quoted in the Annual Report of the Acting Chief Commissioner with the audited statements of the Treasurer.

The Loan Capital of the four undertakings with their Working Expenses and Receipts for the year ended 30th June, 1916, is shown below. It will be seen that the deficiency on Railways and Tramways was £116,647.

As the plan upon which these businesses is conducted leaves them with practically no reserve, their deficits as they occur must be met by the Consolidated Revenue Fund, which receives their profits.

Business Undertakings.

LOAN CAPITAL, Working Expenses, and Receipts.

Service.	Loan Capital.	Expenditure on—			Receipts.	Surplus.	Deficiency.
		Working Ex- penses.	Interest Paid on Capital.	Total.			
	£	£	£	£	£	£	£
Railways and Tramways.....	76,330,052	7,233,151	2,873,998	10,107,149	9,990,502	.....	116,647
Sydney Harbour Trust.....	7,589,027	144,972	275,698	420,670	489,722	69,052	... ..
Metropolitan District Water Supply and Sewerage	13,297,811	287,599	485,596	773,195	844,664	71,469	.....
Hunter District Water Supply and Sewerage	993,220	32,164	35,919	68,083	98,089	30,006	.....
Total	£ 98,210,110	7,697,886	3,671,211	11,369,097	11,422,977	53,880	.....

There must be general agreement with the Acting Chief Commissioner for Railways in his explanation in his Annual Report recently presented to Parliament, of the causes which contributed to the financial results of the Undertaking during the past year.

From its inception in 1901, the Sydney Harbour Trust has made profits over and above its working expenses, interest on Capital and payments to Sinking Fund. Last year the surplus earnings amounted to £69,052.

The Metropolitan Board of Water Supply and Sewerage, which came into being thirty years ago, has had a varied experience of deficits and excess receipts. These latter, for the past financial year, amounted to £71,469.

The Hunter District Water Supply and Sewerage Board was established twenty-four years ago, and while having had reverses, has had considerable excess of revenue in proportion to its operations. The surplus earnings last year amounted to £30,006.

RAILWAY STATIONS ACCOUNTS.

Throughout the year inspections have been made of the accounts at many of the principal Railway Stations throughout the State.

These inspections, as heretofore, have not been confined to the balancing of the cash accounts up to the moment of inspection; but have embraced a thorough testing of all the heads of revenue by all local available means; the checking of charges as to the proper and impartial application of the authorised tariff; testing of the stocks of passenger tickets; the proper collection of all freights; the banking and remittance of revenue, and all other operations bearing upon the accounts. In

In some cases adverse reports have been made upon officers in regard to their cash transactions, but no serious default was discovered, except in the case of one Station-master, who has been reduced in rank for the misdemeanour ; another case came under notice of the Railway authorities in which £276 19s. 11d. had been embezzled, the discovery having been made after the demise of the offender ; £200 has been recovered from guarantee, and the balance written off. A third case was that of a junior officer whose defalcations amounted to £35 11s. 11d., for which he was prosecuted.

In some instances it was found that the tariff charges and conditions were not being observed, in which cases surcharges were raised and the recoveries are included in Appendix 10.

It is inevitable in a large business such as the Railways that some of the charges will be irrecoverable, and that others legitimately claimed have to be modified or abandoned. The extent of these for the past year will be seen on reference to Appendix 11.

On all matters brought under notice the Railway Department has taken prompt action, and has afforded every facility for carrying out my audit.

RAILWAYS: SUPERANNUATION ACCOUNT.

Last year I had occasion to draw attention to the precarious condition of this Account. The operations of the past year have accentuated those remarks, as the contributions of officers fell far short of the amount required to meet pension claims, gratuities, and other charges.

The year opened with a credit balance of	£46,135	6	0
The receipts from contributions and other sources were	67,021	12	6
	£113,156	18	6
The payments for Pensions, Gratuities, and Refunds were	£82,776	9	8
Salaries and Expenses	187	3	9
Life Insurance, Premiums on Policies transferred to Board... ..	2,461	18	2
	85,425	11	7
Leaving a balance at 30th June	£27,731	6	11

The accumulated funds were therefore reduced by £18,403 19s. 1d., which is evidence that the rate of contribution, 1½ per cent., was cast too low to maintain solvency of the Fund. If the present conditions be continued for a further twelve months, Parliament will be called upon thereafter to appropriate from the Consolidated Revenue “such moneys as may be required to meet claims under this Act” (*vide* Sec. 5, Act No. 11, 1910).

The number of contributors to the Fund at 30th June was 29,187 ; and there were 1,225 pensions, involving a liability of £83,479, exclusive of an average liability of £7,750 for Gratuities, Refunds, and Premiums on Policies. This portends a heavy annual draft upon the Revenue until a more adequate rate of contribution is levied.

A statement of the Receipts and Expenditure of the year is given hereunder :—

Government Railways Superannuation Account.

Receipts—			Expenditure—		
	£	s. d.		£	s. d.
Deductions from salaries and emoluments of Officers	66,674	6 7	Pensions	76,884	11 5
Proceeds of Policies	336	5 11	Refunds of Deductions	2,970	19 1
Refunds of gratuity	11	0 0	Gratuities	2,544	4 9
	£67,021	12 6	Medical Fees, &c.	35	14 0
			Proceeds of Policies	376	14 5
			Refund to Railway Department	1	9 9
			Salaries of Secretary and Actuary	150	0 0
Ba'ance from 1914-15.....	46,135	6 0	Life Insurance Premiums on Policies transferred by Officers to the Chairman of the Board	2,461	18 2
			Balance carried forward to 1916-17 ...	27,731	6 11
	£113,156	18 6		£113,156	18 6

Part III.

STATE INDUSTRIAL UNDERTAKINGS.

Under the provisions of Act No. 22, 1912, the following were proclaimed to be Industrial Undertakings, as from 1st July, 1915, viz. :—

State Trawling Industry Murrumbidgee Irrigation Areas,
making in all fifteen Undertakings, of which thirteen are shown in the table below.

Throughout the year, all the financial transactions have been under continuous examination, and the Balance-sheets, Trading and Profit and Loss Accounts, with the exception of the State Trawling Industry, have been submitted, audited and certified, as prescribed by law.

In the course of examination and audit, a considerable number of queries have arisen, involving in many instances omissions or short charges in debits, and overcharges in Expenditure. Generally these have been promptly adjusted and the accounts debited or credited before the completion of the audit of the Balance-sheets. A statement of the sums recovered will be found in Appendix 10.

The charges for Interest on Capital, contributions to Sinking Fund, and Depreciation, have been provided for in the several accounts, as directed by the Act.

The capital cost of each Undertaking, excepting the Trawlers and Murrumbidgee Irrigation Areas, has been determined by the Committees constituted under the Act, and are shown in the following table. The expenditure was met from various Accounts, as follows :—

General Loan Account	...	...	...	...	...	£448,074	2	3
Public Works „	...	...	...	...	...	41,686	5	5
Consolidated Revenue Account	...	...	...	...	...	2,247	8	8
Special Deposits Account	...	...	...	...	...	9,708	14	4
Treasurer's Advance Account	...	...	...	...	...	307	0	4
Expenditure Suspense Accounts	...	...	...	...	...	350	13	7
						£502,374	4	7
Outstanding Claims	...	...	...	...	...	10,171	8	11
Total	...	...	...	...	...	£512,545	13	6

The following table shows the transactions of the year, with the resultant profit or loss as disclosed by the audited balance-sheets ; and the accumulated profit and loss to 30th June, 1916 :—

Undertaking.	Capital as determined by the Committee.	Expenditure for year ended 30th June, 1916.				Earnings for year ended 30th June, 1916.	Results—				Date of Commencing Operations.
		Working Expenses.	Interest and Sinking Fund.	Depreciation and Reserves.	Total.		For the year.		Accumulated to 30th June, 1916.		
							Profit.	Loss.	Profit.	Loss.	
	£	£	£	£	£	£	£	£	£		
Brickworks—Homebush	35,995	55,677	3,496	6,512	65,685	74,820	9,135	...	17,545	...	1 Nov., 1911
Blue Metal Quarries—Kiama, Port Kembla	80,095	82,912	2,906	6,446	92,264	98,955	6,691	...	22,928	...	— Sept., 1911
Clothing Factory	12,865	25,719	740	323	26,782	27,491	709	...	...	432	1 Jan., 1913
Timber Yard, &c., Uhr's Point	159,887	195,634	7,550	5,006	208,190	211,045	2,855	...	...	29,581	1 July, 1913
Monier Pipe Works, &c.	18,922	22,196	953	4,748	27,897	34,904	7,007	...	16,740	...	1 Feb., 1914
Motor Garage.....	7,323	14,330	325	267	14,922	15,644	722	...	909	...	1 Oct., 1914
Maroubra Quarry	13,550	21,588	473	1,219	23,280	24,125	845	...	1,788	...	1 July, 1913
Building Construction	17,499	291,896	750	2,000	294,646	303,482	8,836	...	17,416	...	1 Oct., 1913
Bakery	14,227	102,168	536	990	103,694	109,286	5,592	...	8,690	...	— Feb., 1914
Brickworks, Botany	20,396	12,190	1,337	1,568	15,095	12,468	...	2,627	...	10,601	1 May, 1913
Lime-works—Taree and Botany	14,580	43	587	522	1,152	602	...	550	...	7,145	1 Aug., 1912
Power-station, Uhr's Point	32,595	4,538	1,353	1,791	7,682	5,684	...	1,998	...	3,875	1 Dec., 1914
Joinery Works—Rozelle	25,612	785	1,035	...	1,820	35	...	1,785	...	22,258	1 June, 1912
Trawlers .....	...	...	...	...	...	...	...	...	...	...	1 July, 1915
	£ 512,546	829,676	22,041	31,392	883,109	918,541	42,392	6,960	86,016	73,892	

The figures for the Trawlers' undertaking are not available for this table, as the Manager has not, up to date of publication of this report, prepared and furnished balance-sheet and trading accounts. This omission materially affects the total of losses shown herein, as it is known that a considerable loss has been incurred.

On receipt of the accounts prescribed by the Act, I will submit them to Parliament in a supplementary report.

This table demonstrates that nine of the undertakings have entered upon a stage where they met not only all charges for working expenses and depreciation of plant, but also discharged their obligations for interest and sinking fund, and yielded surplus profits to the extent of £42,392 for the year; while their accumulated profits to 30th June amounted to £56,003.

On the other hand, there were four (*exclusive of the Murrumbidgee Irrigation Areas, which are treated separately*), which suffered losses for the year amounting to £6,960, with accumulated losses to 30th June, totalling £43,879.

The net result, therefore, to the close of last financial year for the trading of the undertakings whose results are shown in the table (*exclusive of Trawlers*), was a surplus of £12,124.

The Act provides for carrying to the Consolidated Revenue such portion of the profits from year to year as the Governor may determine. To 30th June, the Consolidated Revenue has not profited by a distribution of the profits of any undertaking.

The Murrumbidgee Irrigation Areas were proclaimed as an Industrial Undertaking as from 1st July, 1915. Being regarded as a great National Work, I have not included it amongst the purely State Trading Undertakings, but treated it separately, as its importance demands. (*See pages 224-5 and Appendix 20.*)

It has been recognised that the Act needs amendment, and (*on the invitation of the Minister for Works*) the Managers, together with the Comptroller of Accounts, met in conference under my presidency and have submitted proposals, which the experience of the past four years has shown to be necessary or desirable, for more efficiently carrying on the operations of the undertakings. These proposals have been embodied in a Bill now before Parliament.

In the following pages will be found copies of the certified Balance-sheets, Trading and Profit and Loss Accounts, prepared to exhibit the fullest particulars of the year's transactions :—

STATE BRICKWORKS, HOMEBUSH BAY.

The operations of the year show a substantial increase over those of the preceding year.

The output of manufactured bricks was 38,137,384, an increase of 5,802,583—the sales showing an increase of 5,819,751.

The cost of manufacture was £1 5s. 4·46d., a decrease of 2·37d. per 1,000.

The actual net profit on the year's trading was £9,134 10s. 4d., an increase of £1,555 0s. 4d.

The profits, after providing interest on capital, and contribution to Sinking Fund, equalled 10·623 per cent. on the capital employed at 30th June.

The accumulated profits at 30th June were £17,545 0s. 10d.

Depreciation on many of the assets was considerably increased by the Manager during this period.

Out of the profits, bonuses were paid during this year to the employees on account of the year 1914-15, absorbing £1,109 15s. 11d. Hitherto holiday pay has been allowed.

STATE BRICKWORKS—HOMEBUSH BAY.

BALANCE-SHEET as at 30th June, 1916.

LIABILITIES.					ASSETS.				
Capital—					Working Account—				
General Loan Account—					£ s. d. £ s. d.				
Expenditure as per Treasury Ledgers, viz.:					Balance as per Treasury				
	£	s.	d.	£ s. d.	Ledge				
Establishment Votes	71,683	3	8		Add deposit not credited in				
Delivery Votes	14,229	14	5		Treasury Ledger until July				
				85,972 18 1					
Sundry Creditors—					Deduct—				
	£	s.	d.	£ s. d.	£ s. d.				
As per Purchases Ledger ...	2,355	15	5		Unrecouped Pay-				
As per Sales Ledger.....	109	17	8	2,465 13 1	ments.....				
					Interest on Capital				
					One-third of 1 per				
					cent. on Loan ...				
Suspense Account—					4,287 14 1				
	£	s.	d.	£ s. d.	22,117 1 5				
Wages and Salaries accrued	435	12	6		Land—23 acres 2 roods—At cost ...				
Sundry Expenses accrued ...	95	15	9	531 8 3	Less Depreciation at 3½ per cent.				
					to date				
Profit and Loss Accounts—					226 4 3				
	£	s.	d.	£ s. d.	1,371 3 1				
Balance from 1914-15	9,387	19	5		Plant and Machinery—At cost				
Add Interest charged in					Less Depreciation at 7½ per cent.				
Profit and Loss Accounts					to date.....				
in excess of actual payment	132	7	0		4,813 8 0				
				9,520 6 5	16,649 15 5				
Trading Profit					Patent Kilns (7)—At cost.....				
for year end-					Less Depreciation at 3½ per cent.				
ing 30th June,					to date				
1916... ..£9,134 10 4					2,084 15 4				
Less Bonus paid					20,848 18 1				
year 1914-15.. 1,109 15 11					Open Kilns (4)—At cost				
				8,024 14 5	Less Depreciation to date				
				17,545 0 10	687 15 8				
					5 0 0				
					Down-draught Kilns (4)—At cost ...				
					Less Depreciation at 3½ per cent.				
					to date				
					238 13 8				
					3,605 19 4				
					Stacks (3)—At cost.....				
					Less Depreciation at 3½ per cent.				
					to date				
					193 12 9				
					1,773 1 9				
					Kiln Tramways—At cost				
					Less Depreciation to date				
					244 0 2				
					761 14 4				
					Improvements and Excavations—At				
					cost				
					5,166 0 4				
					Less Depreciation at 5 per cent.				
					to date.....				
					752 11 9				
					4,413 8 7				
					Power Substation—At cost				
					Less Depreciation at 3 per cent.				
					to date.....				
					27 6 9				
					297 11 3				
					Railway Siding at Homebush Bay—				
					At cost				
					2,374 16 8				
					Less Depreciation at 2½ per cent.				
					to date.....				
					117 8 10				
					2,257 7 10				
Carried forward					Carried forward				
£106,515 0 3					£74,101 1 1				

BALANCE-SHEET as at 30th June, 1916—continued.

LIABILITIES.

	£	s.	d.
Brought forward...	£106,515	0	3

ASSETS.

	£	s.	d.	£	s.	d.
Brought forward.....	74,101	1	1			

General Buildings at Works—At cost	7,746	9	7			
<i>Less Depreciation at 5 per cent. to date.....</i>	928	6	6			
				6,818	3	1
Wharf at Homebush Bay—At cost...	899	1	11			
<i>Less Depreciation at 10 per cent. to date.....</i>	419	11	6			
				479	10	5
Office Building at Pyrmont—At cost	1,263	2	10			
<i>Less Depreciation at 5 per cent. to date.....</i>	151	0	5			
				1,112	2	5
Office Building at Works—At cost ..	286	18	1			
<i>Less Depreciation at 3 per cent. to date.....</i>	32	4	7			
				254	13	6
Loose Plant, Barrows, and Tools—At cost	688	19	5			
<i>Less Depreciation to date</i>	386	11	5			
				302	8	0
Electric Cranes (4)—At cost.....	1,776	5	7			
<i>Less Depreciation at 12 per cent. to date.....</i>	340	16	7			
				1,435	9	0
Motor Lorries (6)—At cost	5,455	16	5			
<i>Less Depreciation to date</i>	5,225	16	5			
				230	0	0
Punts (4)—At cost	1,682	19	2			
<i>Less Depreciation at 10 per cent. to date</i>	675	10	0			
				1,007	9	2
Tram Track from Yard to Wharf—At cost	1,568	3	4			
<i>Less Depreciation at 2½ per cent. to date</i>	165	14	4			
				1,402	9	0
Boxes for Carrying Bricks—At cost...	1,545	12	1			
<i>Less Depreciation.....</i>	334	15	7			
				1,210	16	6
Motor Car (Wolseley)—At cost	500	0	0			
<i>Less Depreciation to date</i>	460	0	0			
				40	0	0
Office Furniture—At cost	196	9	2			
<i>Less Depreciation at 10 per cent. to date.....</i>	68	14	7			
				127	14	7
Cottages (2), at cost, at Homebush Bay	925	8	8			
<i>Less depreciation at 3 per cent. to date</i>	27	15	3			
				897	13	5
Sundry Debtors—						
As per Sales Ledger.....				12,445	8	3
Stock on Hand—as per certificates—						
Stores and materials at Homebush Bay	1,931	18	0			
Stores and materials at Pyrmont	138	4	6			
Stationery	228	9	11			
Unfinished bricks	1,802	4	1			
Finished bricks	424	3	11			
				4,525	0	5
Suspense Account—						
Insurance premiums, prepaid ...	104	14	5			
Municipal Rates prepaid.....	19	15	10			
Rents accrued	0	11	2			
				125	1	5

£106,515 0 3

£106,515 0 3

We have examined the Books, Accounts, and Vouchers of the State Brickworks, Homebush, and hereby certify that the above Balance-sheet exhibits a full and correct statement of the financial affairs of the Undertaking at the 30th June, 1916.

Department of Audit,
28th July, 1916.

F. GRIBBEN,
C. W. CLIFFORD.

STATE BRICKWORKS—HOMEBUSH BAY.

MANUFACTURING ACCOUNT for twelve months ended 30th June, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To partly manufactured bricks on hand at Homebush Bay, 30th June, 1915				2,024	14	5		By Bricks on hand, partly manufactured, viz.—					
Wages				31,607	7	8		Under fire	1,348	11	10		
Manufacturing Charges, viz.—								Green	453	12	3		
Coal	5,730	11	9								1,802	4	1
Explosives	770	2	8					Bricks manufactured and transferred to Trading Account..			48,380	9	10
Power	2,769	2	9										
Oils and Greases	441	4	7										
Sundry Stores	184	11	7										
Repairs and Replacements ..	1,641	11	10										
Carriage	505	19	1										
Rates and Water	154	18	11										
Sand	165	8	5										
				12,363	11	7							
Depreciation, viz.—													
General Buildings	383	5	0										
Open Kilns	581	2	3										
Down-draught Kilns	134	11	3										
Patent Kilns	802	13	8										
Stacks	68	16	9										
Plant and Machinery	1,595	17	2										
Improvements & Excavations	251	0	4										
Land	53	4	11										
Kiln Tramways	174	19	1										
Office Building at Works	8	12	2										
Loose Plant, Barrows and Tools	103	6	11										
Substation	9	14	11										
Railway Siding (proportion) ..	19	15	10										
				4,187	0	3							
				£50,182	13	11					£50,182	13	11

Trading Account for twelve months ended 30th June, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Stock on hand 30th June, 1915				467	1	5		By Sales, viz.—					
Bricks manufactured and transferred from Manufacturing Account				48,380	9	10		Government	66,769	6	9		
Delivery Expenses, Yard to Depot, viz.—								Public	6,768	9	2		
Wages	1,355	5	3								73,537	15	11
Towage	625	14	0					Sundry Transfers—					
Insurance	76	0	11					For use on Works at Homebush ..			90	9	1
				2,057	0	2		Hire of Motor Lorries			1,123	6	3
Depreciation, viz.—								Stock on Hand—					
Wharf	89	18	2					Bricks at Homebush	308	19	9		
Boxes	77	5	7					Bricks at Pymont	115	4	2		
Cranes	154	17	3								424	3	11
Punts	168	5	11										
Tram track	39	4	1										
				529	11	0							
Delivery Expenses, Depot to Jobs, viz.—													
Wages	917	13	5										
Oils and Greases	710	15	1										
Repairs	1,271	10	5										
Rents and rates	189	7	8										
Insurance	175	5	1										
Tyres	651	17	3										
Power	10	11	4										
Sundry Expenses	53	13	6										
Cartage	108	6	10										
				4,089	0	7							
Depreciation, viz.—													
Motor Lorries	1,565	6	3										
Office at Glebe (proportion) ..	42	2	1										
				1,607	8	4							
Homebush to Jobs, viz.—													
Cartage				16	15	6							
Delivery Expenses per Rail, viz.—													
Wages	2,712	14	2										
Depreciation on Siding	39	11	7										
				2,752	5	9							
Balance being Gross Profit transferred to Profit and Loss Account				15,276	2	7							
				£75,175	15	2					£75,175	15	2

PROFIT

PROFIT AND LOSS ACCOUNT for twelve months ended 30th June, 1916.

PROFIT AND LOSS ACCUMULATED ACCOUNT at 30th June, 1916.

STATE METAL QUARRIES, KIAMA AND PORT KEMBLA.

STATE

STATE METAL QUARRIES—KIAMA AND PORT KEMBLA.

BALANCE-SHEET as at 30th June, 1916.

[illegible]

We have examined the Books, Accounts, and Vouchers of the State Metal Quarries, and hereby certify that the above Balance-sheet exhibits a full and correct statement of the financial affairs of the Undertaking at the 30th June, 1916.

Department of Audit,
10th August, 1916.

F. GRIBBEN.
R. G. GRAY.

QUARRY

QUARRY—KIAMA.

	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
To Stores on hand																		
30th June, 1915...				2,139	12	9												
Purchases				4,466	9	5												
							6,606	2	2									
S.S. "Kiama"							13	2	1									
Quarry Working—																		
Quarrying	5,422	0	11															
Drilling, &c.	2,137	11	2															
							7,559	12	1									
Repairs and Re-																		
newals	630	13	3															
Demolition, Struc-																		
ture	105	3	11															
							735	17	2									
Stripping							709	7	3									
Carting to Crushers							3,752	16	1									
Transport							3,517	9	10									
Crushing							3,634	15	8									
Supervision							1,077	18	8									
Metal Storage							58	3	0									
										21,045	19	9						
Delivery Charges—																		
S.S. "Kiama"—																		
Wages							2,484	1	6									
Incidentals	1,393	14	11															
Less amount																		
stores																		
							1,330	12	10									
Providoring							387	15	11									
Repairs							2,306	2	2									
Stevedoring							3,956	17	6									
										10,515	9	11						
Wharfage										742	3	3						
Railway Freights										6,985	12	3						
Steamer Freights—																		
S.S. "Bat," Inci-																		
dentials							6,551	6	4									
Stevedoring							3,441	18	4									
										9,993	4	8						
S.S. "Spheue"										1,999	1	0						
Rates, Municipal										2								

To Administration Expenses—	£	s.	d.	£	s.	d.
Office rent	82	16	8			
Salaries	962	3	4			
Stores and stationery	35	7	2			
Stamps and telegrams.....	98	12	8			
Travelling expenses	94	12	8			
Sundries	76	12	2			
				1,350	4	8
Exchange on cheques				9	9	3
Holiday wages—						
Quarry	276	9	2			
S.S. "Kiama"	1	18	0			
				278	7	2
Insurance—						
S.S. "Kiama"	538	8	11			
Quarry	26	3	8			
				564	12	7
Depreciation				4,016	9	8
Compensation claim.....				400	0	0
Interest—						
Quarry	1,590	1	9			
S.S. "Kiama"	341	6	1			
				1,931	7	10
Sinking Fund				176	7	7
Net Profit				3,065	6	6
				£11,792	5	3

	By Gross Profit	£	s.	d.
	Interest on expenditure Mosman Hoppers	11,785	14	9
		6	10	6
		£11,792	5	3

AUDITOR-GENERAL'S REPORT.

No. 2 QUARRY—PORT KEMBLA.

TRADING ACCOUNT for Year ended 30th June, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Stock on hand 30th June, 1915—	1,136	0	9				By Sales Government Departments—	9,941	16	4			
Purchases.....	1,401	6	8				Councils	19,262	15	5			
				2,537	7	5							
Quarry Working—								£29,204	11	9			
Quarrying	614	6	11				Less Cartage	38	8	9			
Stripping	144	5	10								£9,166	3	0
Loading	637	15	8				Sale of Stores by transfer.....				1,439	10	4
Drilling	323	4	4										
Crushing	1,286	17	2				Stock on Hand—						
Trucking	160	3	11				General Stores	1,097	17	1			
Power	852	6	0				Metal	16	12	6			
Repairs and Renewals	389	5	3								1,114	9	7
Spalls	5,265	19	9										
Supervision	514	17	6										
				10,189	2	4							
Delivery Charges—													
Railway Freights				11,946	17	5							
Gross Profit.....													
				7,046	15	9							
				£31,720	2	11					£31,720	2	11

PROFIT AND LOSS ACCOUNT for Year ended 30th June, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Administration Expenses—							By Gross Profit from Trading				7,046	15	9
Office Rent	41	8	4										
Salaries, &c.	481	1	8										
Stores and Stationery.....	17	13	7										
Stamps and Telegrams	49	6	5										
Travelling Expenses, &c.	47	6	3										
Sundries	38	6	1										
				675	2	4							
Exchange on Cheques				1	14	1							
Holiday Wages				17	15	10							
Insurance				18	17	9							
Depreciation.....				1,993	1	0							
Interest.....				603	9	9							
Sinking Fund				53	2	6							
Nett Profit				3,683	12	6							
				£7,046	15	9					£7,046	15	9

STEAM WAGGONS.

TRADING ACCOUNT for period ended 30th June, 1916.

				£ s. d.								£ s. d.			
To Working Expenses—				£ s. d.								£ s. d.			
Wages.....				892 15 9								1,926 2 3			
Incidentals, &c.				557 7 8								139 11 1			
				<hr/>				1,450 3 5							
Gross Profit								615 9 11							
				<hr/>				£2,065 13 4				<hr/>			
												£2,065 13 4			

PROFIT AND LOSS ACCOUNT for period ended 30th June, 1916.

PROFIT AND LOSS ACCOUNT												
		£	s.	d.	£	s.	d.			£	s.	d.
To Administration Expenses —								By Gross Profit		615	9	11
Office Rent.....		5	15	0				Net Loss		57	18	2
Salaries, &c.		50	0	0								
Stores and Stationery		2	0	0								
Stamps and Telegrams		3	10	0								
Travelling Expenses, &c.		4	10	0								
Sundries		4	5	0								
					70	0	0					
Depreciation					436	5	2					
Interest					120	7	1					
Insurance					25	11	0					
Sinking Fund					21	4	10					
					£673	8	1					

STATE METAL QUARRIES.

PROFIT AND LOSS ACCOUNT—Accumulated.

	£	s.	d.		£	s.	d.
To Net Loss Steam Waggons, 1915-16	57	18	2	By Balance, 30th June, 1915.....	16,236	13	1
Balance	22,927	13	11	Net profit No. 1 Quarry, Kiama.....	3,065	6	6
	£22,985	12	1	Net profit No. 2 Quarry, Port Kembla	3,683	12	6
					£22,985	12	1

STATE

STATE INDUSTRIAL UNDERTAKINGS.

STATE TIMBER YARDS AND BUILDING WORKSHOPS, UHR'S POINT

BALANCE SHEET AS AT 30TH JUNE, 1916—continued.

LIABILITIES.

	£	s.	d.	£	s.	d.
Brought forward				272,944	9	10

ASSETS.

	£	s.	d.	£	s.	d.
Brought forward				70,887	16	0

Reclamation	16,373	0	0			
Dredging	2,046	0	0			
Sewerage	1,199	7	10			
					19,618	7 10

Suspense Account					306	11 6
------------------------	--	--	--	--	-----	------

Prepayments—

Salaries, &c.	4	11	1			
Horsefeed, Lorries' Expenses, &c.	59	12	0			
Rents, Rates, Taxes, &c.	72	18	3			
Stamps, Stationery, Telephones, &c.	65	12	1			
Insurance	88	19	4			
Advertising	88	14	8			
Travelling Expenses	36	13	4			
General Expenses	13	2	6			
					430	3 3

Workmen's Compensation					62	19 5
------------------------------	--	--	--	--	----	------

Timber Purchases' Advances					20,096	12 0
----------------------------------	--	--	--	--	--------	------

Stock as per Certified Stock Books					85,669	16 2
--	--	--	--	--	--------	------

Sundry Debtors—

Sales Ledgers, Private	18,440	18	6			
„ „ Government	26,884	3	5			
					45,325	1 11

Bills Receivable					916	11 2
------------------------	--	--	--	--	-----	------

Petty Cash					50	0 0
------------------	--	--	--	--	----	-----

Profit and Loss Account, 30th					243,363	19 3
-------------------------------	--	--	--	--	---------	------

June, 1915	£30,489	5	10			
Add Adjustments	1,946	0	11			

	32,435	6	9			
--	--------	---	---	--	--	--

Less Profit year ended 30th						
-----------------------------	--	--	--	--	--	--

June, 1916	2,854	16	2		29,580	10 7
------------------	-------	----	---	--	--------	------

	£272,944	9	10			
--	----------	---	----	--	--	--

	£272,944	9	10			
--	----------	---	----	--	--	--

We have examined the Books, Accounts, and Vouchers of the State Timber Yards and Building Workshops, and hereby certify that the above Balance-sheet exhibits a full and correct statement of the financial affairs of the Undertaking at 30th June, 1916.

Department of Audit,
25th August, 1916.

F. GRIBBEN.
R. G. GRAY.

TRADING ACCOUNT FOR TWELVE MONTHS FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

Dr.

Cr.

	£	s.	d.	£	s.	d.
To Stock at 1st July, 1915				41,915	14	6
„ Purchases	184,064	8	3			
„ Wages	28,880	19	3			
„ Supervision	977	18	4			
„ Fuel and Power	2,004	5	6			
				215,967	11	4
				257,883	5	10
„ Balance, being Gross Profit				40,860	6	6
				£298,743	12	4

	£	s.	d.	£	s.	d.
By Sales—						
Private	75,428	13	0			
Government Departments	137,645	2	5			
					213,073	16 2
„ Stock, 30th June, 1916					85,669	16 2
					£298,743	12 4

STATE

STATE TIMBER YARDS AND BUILDING WORKSHOPS, UHR'S POINT.

PROFIT AND LOSS ACCOUNT FOR TWELVE MONTHS FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

Dr.				Cr.			
	£	s.	d.		£	s.	d.
To Salaries	4,418	13	7	By Gross Profit	40,860	6	6
„ Holiday Pay	673	5	5	„ Discounts	678	5	7
„ Good Conduct Pay	421	10	8	„ Rents	70	14	1
			5,513 9 8	„ Interest	20	17	2
„ Cartage and Delivery	9,781	14	1	„ Miscellaneous receipts	1	5	0
„ Horse Feed and Stable Expenses	561	5	1				771 1 10
„ Motor Lorries, Running Expenses	753	16	0				
			11,096 15 2				
„ Repairs and Maintenance			3,571 18 8				
„ Insurance	1,650	5	6				
„ Rents, Rates, and Taxes	181	16	9				
„ Licenses	70	15	5				
			1,902 17 8				
„ Discount			2,121 14 11				
„ Stamps and Stationery	506	15	5				
„ Telegrams and Telephones	159	7	7				
			666 3 0				
„ Advertising			383 14 1				
„ Travelling Expenses			325 17 10				
„ Commissions			134 2 3				
„ General Expenses	114	4	0				
„ Fees, Customs Agents	70	15	11				
„ Allowances to Employees	2	1	0				
„ Bank Exchange	8	4	8				
			195 5 7				
„ Audit Fees			80 0 0				
„ Bad Debts			228 6 8				
„ Sinking Fund			430 11 9				
„ Interest			7,119 8 8				
„ Depreciation			5,006 6 3				
			33,776 12 2				
„ Balance, being Net Profit			2,854 16 2				
			£41,631 8 4				£41,631 8 4

STATE INDUSTRIAL UNDERTAKINGS.

STATE MONIER PIPE AND REINFORCED CONCRETE WORKS.

The year showed great improvement upon the previously successful operations of 1914-15. The sales increased by £4,603 10s. 7d., reaching £30,309 2s. 5d., and the net profits of £11,754 19s. 4d., after providing interest and sinking fund were £1,997 17s. 8d. in excess.

From the net profit a sum of £4,747 16s. 2d. was carried to reserve for renewals. This was £2,752 16s. in excess of the amount transferred from the profits of 1914-15.

The strong financial position of this undertaking is shown by the fact that the profits accumulated in the period of 2 years and 5 months amount to £16,739 13s. 7d., being about 88 per cent. of the fixed capital, or 58 per cent. of the combined fixed and working capital; besides a reserve of £7,668 14s. 3d. to provide for depreciation, and renewals of buildings and plant.

The stock on hand stood at £29,049 17s. 3d. which exceeded that of the previous year by £14,320 17s. 7d. A considerable amount is represented by heavy stocks of steel and other commodities of manufacture, secured at reasonable rates to ensure a sufficient supply for requirements during war time.

The selling prices have not varied from those adopted at the outset, which were the ruling rates of the firm from whom the works were acquired.

STATE MONIER PIPE AND RE-INFORCED CONCRETE WORKS.

BALANCE SHEET as at 30th June, 1916.

LIABILITIES.				ASSETS.			
Capital Account—				Property Accounts—			
	£	s.	d.		£	s.	d.
Loan Account	18,160	6	10	Land	6,500	0	0
Add Transfers	761	8	0	Factory Buildings	4,024	18	10
			18,921 14 10	Factory Plant	8,071	10	0
				Office Furniture	325	6	0
							18,921 14 10
Working Capital—				Cash—			
Expenditure Suspense Account, No. 2			10,000 0 0	At Bank	752	3	3
				In Hand	48	16	7
				On Deposit	48	12	0
							849 11 10
Special Deposits Account—				Sundry Debtors			
Credit Balance	73	13	0				9,395 6 2
Add Transfers to Capital ...	761	8	0	Sundry Contracts			
Deduct:			835 1 0				4,460 1 7
Unrecouped pay-ments	4,121	0	4	Suspense Account			
Interest	893	0	4				88 0 8
One-third of 1 per cent. on Loan	60	10	8	Stock			
			5,074 11 4				29,099 17 3
			4,239 10 4				
Sundry Creditors			5,218 9 8				
Suspense Account			26 9 8				
Reserves			7,668 14 3				
Profit and Loss Account—							
Balance brought forward	9,702	2	11				
Add Interest Overcharged	30	7	6				
			9,732 10 5				
Net Profit for year ended 30th June, 1916	7,007	3	2				
			16,739 13 7				
			£62,814 12 4				£62,814 12 4

We have examined the Books, Accounts, and Vouchers of the State Monier Pipe and Reinforced Concrete Works, and hereby certify that the above Balance Sheet exhibits a full and correct statement of the financial affairs of the Undertaking as at the 30th June, 1916.

Department of Audit, 31st July, 1916.

F. GRIBBEN.
C. W. CLIFFORD.

STATE

STATE MONIER PIPE AND REINFORCED CONCRETE WORKS.

FACTORY TRADING ACCOUNT for Year ended 30th June, 1916.

	£	s.	d.		£	s.	d.
To Value of Stock at 1st July, 1915	14,728	19	8	By Rent	7	3	0
Purchases	25,417	4	2	Sales	30,309	2	5
Wages.....	6,209	7	11	Stock	29,049	17	3
Repairs—Buildings and Plant	232	14	0				
Expenses	2,320	12	3				
Balance, being Gross profit.....	10,448	4	8				
	£59,366	2	8		£59,366	2	8

PROFIT AND LOSS ACCOUNT for Year ended 30th June, 1916.

	£	s.	d.		£	s.	d.		£	s.	d.
To Administration Expenses.....	1,090	0	0	By Gross Profit—							
General Expenses	853	13	5	Factory	10,448	4	8				
Advertising	64	15	0	Contracts	4,588	2	3				
Discounts.....	319	8	2					15,036	6	11	
Interest due to Treasury	893	0	4								
Sinking Fund Contribution	60	10	8					£15,036	6	11	
Balance, being Net Profit.....	11,754	19	4								
	£15,036	6	11	By Net Profit				£11,754	19	4	
To Reserves for Renewals	4,747	16	2								
Balance carried forward	7,007	3	2								
	£11,754	19	4					£11,754	19	4	

SUMMARY STATEMENT OF PROFITS AND RESERVES after deducting Interest and Sinking Fund Charges.

	Total Profit.	Total Reserves.	Net Profit.
	£ s. d.	£ s. d.	£ s. d.
Manufacturing Account—			
For 5 months, to 30th June, 1914.....	2,485 2 1	569 13 10	1,915 8 3
For 12 months, to 30th June, 1915.....	8,404 19 5	1,970 7 0	6,434 12 5
For 12 months, to 30th June, 1916.....	8,710 10 6	4,544 12 6	4,165 18 0
	£19,600 12 0	£7,084 13 4	£12,515 18 8
Contracting Account—			
For 12 months, to 30th June, 1915.....	1,352 2 3	.. .. .	1,352 2 3
For 12 months, to 30th June, 1916.....	3,044 8 10	203 3 8	2,841 5 2
	£4,396 11 1	£203 3 8	£4,193 7 5
Totals—			
Manufacturing Account	19,600 12 0	7,084 13 4	12,515 18 8
Contracting Account.....	4,396 11 1	203 3 8	4,193 7 5
	£23,997 3 1	7,287 17 0	16,709 6 1
Add—Interest overcharged to 30th June, 1915			30 7 6
Amount transferred direct from Plant Hire Account		380 17 3	.....
		£7,668 14 3	£16,739 13 7

STATE INDUSTRIAL UNDERTAKINGS.

STATE MOTOR GARAGE.

The surplus profits for the year amounted to £722 9s. 10d., after providing for interest and contribution to Sinking Fund, as against £186 16s. 2d. for the previous period of nine months' trading.

The "sales" showed an increase of £7,088, and the trading expenses to sales a decrease of 2·16 per cent., and administrative expenses a decrease of ·03 per cent.

Only a very small proportion of work was undertaken for parties or firms outside Government Departments.

BALANCE-SHEET at 30th June, 1916.

LIABILITIES.				ASSETS.			
		£	s. d.	£	s. d.	£	s. d.
Capital—				Land,			
Land (Valuation only)	1,000	0	0			1,000	0 0
Loan Votes Expenditure	2,136	9	0	Building			
Public Works Fund Expenditure..	2,670	18	3			4,754	0 9
Revenue Votes Expenditure.....	1,797	14	8	Less depreciation	247	2	9
Special Deposits (Transfer)	86	13	0				4,506 18 0
Sundry creditors „	226	14	10	Plant, Machinery, and Tools			
						1,519	1 11
	7,918	9	9	Less depreciation	182	11	11
Less amount transferred to Sundry							1,336 10 0
Creditors (Stock on hand 1st				Office Furniture			
October, 1914).....	595	13	10			46	6 8
			7,322 15 11	Less depreciation	11	19	6
Sundry Creditors—							34 7 2
Public Works Department	150	0	0	Shop Fittings			
„ „ „	595	13	10			3	6 7
Purchases Ledger	1,821	13	9	Less depreciation	3	6	7
Sundry employees for accrued							
holiday pay	66	6	11	Sundry Debtors—			
General Ledger	367	18	1	Sales Ledger	4,372	19	1
	£3,001	12	7	General Ledger	294	7	6
Less transferred to Capital	226	14	10				4,667 6 7
			2,774 17 9	Suspense Account—			
Expenditure Suspense Account ... 2,429 5 1				Municipal Rates Unexpired.....	13	15	11
Less Special Deposits				Public Works Dept.—Difference			
Account£739 5 5				between Civil and Military Pay	11	14	2
Add transferred to							25 10 1
Capital 86 13 0				Stocks on hand—			
	825	18	5	Stores and Materials	988	6	0
			1,603 6 8	Postage Stamps	2	18	0
Profit and Loss Account—				Stationery	43	10	6
Balance, 1st July, 1915	154	13	2				1,034 14 6
Add amount debited in excess for				Cash on hand.....			
interest, 1914-15	32	3	0			5	0 0
							5 0 0
	186	16	2				
Net Profit, 1915-16	722	9	10				
			909 6 0				
			£12,610 6 4				£12,610 6 4

We have examined the Books, Accounts and Vouchers of the State Motor Garage, and hereby certify that the above Balance-sheet exhibits a full and correct statement of the financial affairs of the Undertaking at the 30th June, 1916.

Department of Audit
28th August, 1916.

F. GRIBBEN.
R. G. GRAY.

MAROUBRA QUARRY.

LIABILITIES.

	£	s.	d.	£	s.	d.
Capital Account—						
General Loan Account	13,353	19	3			
Sundry Creditors, Loan Account	196	3	4			
				13,550	2	7
Sundry Creditors				2,118	14	11
Expenditure Suspense Account				1,608	13	10
Reserves—						
Depreciation of Plant and Machinery	2,324	15	11			
Depreciation of Buildings	488	16	11			
Depreciation of Preliminary Expenses	405	18	0			
Depreciation of Storey-street Construction	29	0	7			
Good Conduct Pay to Workmen	400	0	0			
				3,648	11	5
Profit and Loss Account—						
Balance at 30th June, 1915	943	10	9			
Profit for year ended 30th June, 1916	844	16	11			
				1,788	7	8
				£22,714	10	5

		£	s.	d.	£	s.	d.
Machinery and Plant	9,035	15	7				
Land and Buildings	1,823	19	5				
Storey-street Construction	1,337	8	10				
Preliminary Expenses	1,352	18	9				
					13,550	2	7
Sundry Debtors					6,121	7	0
Stores—							
Quarry		1	10	6			
Masons' Shed		14	4	4			
Trading		24	9	8			
Stationery		20	1	11			
					60	6	5
Special Deposits Account—Treasury					1,683	10	4
Cash in Hand					487	18	8
Cash-Paymaster's Advance					20	0	0
Works in Progress					791	5	5
					£22,714	10	5

C. W. CLIFFORD.
J. J. ROLFE.

	£	s.	d.
To Value of work in progress at 1st July, 1915 ..	1,399	8	8
Wages—Quarry	6,016	13	11
„ „ Masons' Shed	9,944	8	8
Maintenance of Plant—Quarry	212	11	1
„ „ „ Shed	416	15	11
„ „ of Buildings	13	13	3
„ „ of Roads	16	17	9
Works Expenses	228	8	0
Electric Power	664	17	1
Coal	34	19	8
Motor hire	1,466	7	8
	20,415	1	8
Balance transferred to Profit and Loss Account	4,500	18	7
	£24,916	0	3

	£	s.	d.
By Sales—Quarry	3,089	12	6
„ Masons' Shed.....	21,035	2	4
	£	s.	d.
Work in progress—Quarry	308	18	4
„ „ Shed	482	7	1
	<hr/>		
		791	5 5

£24,916 0 3

	£	s.	d.
To Administration	400	0	0
Audit Fees	30	0	0
Insurance—Fire	20	13	3
„ Employers' Liability	281	5	4
Telephone Charges.....	6	19	4
Interest on Capital.....	428	4	7
Sinking Fund Contribution	44	10	3
Depreciation of Plant and Machinery	901	15	1
„ Buildings.....	182	7	11
„ Preliminary Works	135	6	0
Compensation to Workmen	488	10	6
Accident Pay „	25	3	5
Public Holidays „	311	6	0
Good Conduct Pay „	400	0	0
	3,656	1	8
Balance—Net Profit for year ended 30th June, 1916	844	16	11
	£4,500	18	7

	£	s.	d.
By Balance transferred from Trading Account	4,500	18	7

STATE INDUSTRIAL UNDERTAKINGS.

TRADING ACCOUNT for year ended 30th June, 1916.

	£	s.	d.		£	s.	d.
To Value of work in progress at 1st July, 1915...	334,443	0	0	By Works completed	302,845	13	5
Wages	190,616	6	2	Miscellaneous Trading Receipts	636	1	8
Material.....	198,968	7	8	Works in progress	457,577	6	10
Balance transferred to Profit and Loss Account	37,031	8	1				
	<u>£761,059</u>	<u>1</u>	<u>11</u>		<u>£761,059</u>	<u>1</u>	<u>11</u>

PROFIT AND LOSS ACCOUNT for Year ended 30th June, 1916.

	£	s.	d.		£	s.	d.
To Management.....	13,100	16	2	By Balance Transferred from Trading Account ...	37,031	8	1
Office expenses.....	1,131	17	2				
Rent	432	0	0				
Insurance against Fire	66	1	0				
Interest on Capital and Overdraft	700	15	2				
Sinking Fund	48	19	11				
Plant, Maintenance and Repairs	896	5	4				
Yard, Store and General Works Expenses.....	1,923	19	3				
Depreciation on Plant	1,500	0	0				
Depreciation on Buildings	500	0	0				
Accident Pay to Workmen	458	9	6				
Public Holiday Pay	5,936	11	1				
Good Conduct Pay	1,000	0	0				
Compensation for Injuries to Workmen	500	0	0				
	<u>28,195</u>	<u>14</u>	<u>7</u>				
Balance, Net Profit for year ended 30 June, 1916	8,835	13	6				
	<u>£37,031</u>	<u>8</u>	<u>1</u>		<u>£37,031</u>	<u>8</u>	<u>1</u>

STATE BAKERY.

The business of this Undertaking made great expansion in the past year. The sales of the Bakery amounted to £41,810, as against £24,159 for the previous year—an increase of £17,651, or at the rate of 73 per cent.; and for the Mill (*exclusive of flour purchased by the Bakery*) the sales were £42,766, against £9,393 for part of previous year—an increase of £33,373, at the rate of 355·3 per cent.

The total sales for Bakery and Mill (*excluding sales to Bakery*) was £84,576, showing an increase of £51,024.

The surplus profits, after providing Interest and Sinking Fund, were £5,592 2s. 5d., viz. :—

Bakery, £3,015 16s. 11d.

Mill, £2,576 5s. 6d.

The accumulated profits at 30th June were £8,690 4s. 0d., equal to 61 per cent. of the capital, the result of trading for two years and five months.

The trading expenses to sales show an increase of 6 per cent. over those of the previous year, so that, notwithstanding the large increase of business, the surplus profits were actually lower.

The Defence Department contributed as heretofore to large sales effected—a factor that must be taken into account as liable to fluctuation or extinction in the future trading of this Undertaking.

The capital was increased by £4,055, and stood at £14,227 at 30th June.

STATE INDUSTRIAL UNDERTAKINGS.

STATE BAKERY.

TRADING ACCOUNT for year ended 30th June, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Stock on hand 1st July, 1915—							By Bread Sales	40,623	5	7			
Flour	162	11	11				Flour do	876	4	9			
Sundry	159	2	0				Sundry do	310	16	8			
				321	13	11					41,810	7	0
Purchases—							Stocks on hand 30th June, 1916—						
Flour	3,474	19	0				Flour	1,820	14	0			
Sundries	897	13	8				Stores—Motor delivery	73	18	11			
Flour from Mill	23,850	0	0				do Baking	137	7	3			
Cartage from Mill	452	15	5								2,032	0	2
Trade purchases	2,671	11	1										
Wages	2,931	1	6										
				34,278	0	8							
Trade expenses	84	15	11										
Electric power and light	78	18	9										
Firewood	299	0	0										
Coke	109	7	9										
				572	2	5							
Building repairs	214	4	7										
Plant repairs	178	9	5										
Plant depreciation	356	14	9										
Loose plant depreciation	14	8	11										
Buildings depreciation	189	2	10										
Office furniture depreciation ..	14	18	4										
				967	18	10							
Motor van stores on hand 1st July, 1915	3	3	0										
Motor van driving and loading wages	853	5	4										
Motor van repairs	876	11	11										
do spirits and oil	553	3	1										
do depreciation	415	9	0										
				2,701	12	4							
				38,841	8	2							
Gross Profit on bread manufacture				5,000	19	0							
				£43,842	7	2					£43,842	7	2

PROFIT AND LOSS ACCOUNT for year ended 30th June, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Salaries				1,025	3	7	By Net Profit from Mill Trading						
Office General Expenses				200	16	3	Account				2,576	5	6
Printing, Stationery, and Postage ..				44	8	11	Gross Profit from Bakery Trading						
Telephones				13	5	8	Account				5,000	19	0
Insurances				101	3	6	Rents	77	17	6			
Rates and Taxes				54	10	1	Interest overestimated by Treas-						
Advertising				13	14	10	sury for 1914-15	1	13	4			
Gas				25	16	9					79	10	10
Auditing				50	0	0							
Interest on Capital	462	4	11										
" " Overdraft	26	15	5										
Sinking Fund	46	13	0										
				535	13	4							
Net Profit for year				2,064	12	11							
				5,592	2	5							
				£7,656	15	4					£7,656	15	4

STATE

STATE INDUSTRIAL UNDERTAKINGS.

STATE BRICKWORKS, BOTANY.

MANUFACTURING ACCOUNT for twelve months ended 30th June, 1916.

June 30th, 1916.	£	s.	d.	June 30th, 1916.	£	s.	d.
To Wages				By Bricks manufactured and transferred to Trading Account.....			
	2,904	7	11		7,873	12	7
„ Manufacturing Charges,							
viz.—							
Coal	412	16	2				
Power	250	8	11				
Oils and Greases.....	37	18	9				
Repairs	304	19	5				
Stores	59	13	11				
Rates	47	17	6				
Lime	2,334	2	11				
	3,447	17	7				
„ Depreciation on:—							
General Buildings	112	11	6				
Tramway	14	0	6				
Loose Plant and Tools	18	11	1				
Improvements.....	232	11	7				
Plant and Machinery	1,105	15	11				
Land	37	16	6				
	1,521	7	1				
	£7,873	12	7		£7,873	12	7

TRADING ACCOUNT for twelve months ended 30th June, 1916.

	£	s.	d.		£	s.	d.
To Stock on Hand, 1st July, 1915:...	345	11	8	By Sales, 30th June, 1916:—			
„ Purchases, 30th June, 1916:—				Bricks	12,145	1	1
Lime and Cement	270	9	2	Lime and Cement	313	10	7
„ Bricks transferred from Manufacturing Account	7,873	12	7		12,459	6	8
„ Cartage	3,749	14	9	„ Stock on Hand	366	17	9
„ Wages	603	18	1				
	4,353	12	10	„ Balance, being Gross Loss transferred to Profit and Loss Account	52	19	9
„ Depreciation on:—							
Boxes	17	17	8				
Cranes	14	9	2				
Delivery Tramway...	3	11	1				
	35	17	11				
	£12,879	4	2		£12,879	4	2

STATE BRICKWORKS—BOTANY.

PROFIT AND LOSS ACCOUNT for twelve months ended 30th June, 1916.

	£	s.	d.		£	s.	d.
To Gross Loss transferred from							
Trading Account	52	19	9	By Discounts received	16	10	4
Working Expenses—	£	s.	d.	Rents received	8	10	0
Salaries.....	370	17	7	Balance, being Net Loss	2,626	19	9
General expenses	171	6	0				
Stationery and Stamps.....	25	14	3				
Audit Fees	30	0	0				
Bad Debts... ..	250	0	0				
Advertising	32	14	0				
Interest on Establishment							
Capital and Bank over-							
draft.....	1,187	7	2				
One-third of 1 per cent. on							
Loan Capital	93	9	0				
Depreciation on office building	5	16	0				
Depreciation on office furniture	4	19	5				
			2,172 3 5				
Delivery Expenses—							
Salaries.....	370	17	6				
Interest on Delivery Capital	53	1	3				
One-third of 1 per cent. on							
Delivery Capital	2	18	2				
			426 16 11				
			£2,652 0 1				£2,652 0 1

ACCUMULATED PROFIT AND LOSS ACCOUNT to 30th June, 1916.

		£	s.	d.			£	s.	d.
1915.					1915.				
July 1—To Balance.....		8,696	19	4	July 1—By Depreciation overcharged on Plant				
1916.					and Machinery		722	18	1
June 30—To Net Loss transferred from Profit and					1916.				
Loss Account		2,626	19	9	June 30—By Balance carried down		10,601	1	0
				11,323					£11,323
				19					1
1916.									
July 1—To Balance brought down		£10,601	1	0					

STATE LIME WORKS—TAREE AND BOTANY.

These works did not operate as an Industrial Undertaking during the whole of the year.

The transactions were limited to the acquiring of limestone by the Broken Hill Proprietary Company, on a royalty basis, which provided a revenue of £582 9s. 2d.; and sales and ground rent amounting to £19 14s. 8d., making the total income £602 3s. 10d.

Repairs to Siding and Sundry Expenses amounted to £42 10s. 0d., the Interest charges were £542 8s. 8d., Sinking Fund £44 15s. 8d., Depreciation £522 6s. 7d., making total charges £1,152 0s. 11d., and leaving a loss on the year's transactions of £549 17s. 1d., this with the balance from last year makes an accumulated loss on this undertaking of £7,144 12s. 2d., which is more than 50 per cent. of the capital expenditure; whilst the assets, on their depreciated value, would, on realisation, fetch only a small proportion of their book value. As it is, with the annual statutory charges for Interest, Sinking Fund and Depreciation, the capital is within measurable distance of complete extinction.

Attention is drawn to remarks in last Report urging certain steps to be taken to avert further loss.

STATE INDUSTRIAL UNDERTAKINGS.

STATE LIMEWORKS—TAREE AND BOTANY.

GENERAL BALANCE as at 30th June, 1916

LIABILITIES.				ASSETS.			
	£	s.	d.		£	s.	d.
Capital Account—				Land—			
Loan Vote—Establishment	13,436	14	11	1 acre at Botany	260	0	0
Add Transfer to be effected	570	7	6	15 acres at Taree	300	0	0
			14,007 2 5			560	0 0
Special Deposits Account—				Less Depreciation to date.....		58	13 4
Credit Balance as per Treasury ...	21	12	8				501 6 8
Add Deposit not yet credited ...	7	4	0	Plant and Machinery.....		349	4 4
				Less Depreciation at 7½ per cent.			
Deduct:			28 16 8	per annum.....		66	2 6
Interest to date £1,729 4 10							283 1 10
One-third of 1				General Buildings—			
per cent. on				At Botany	70	19	7
Loan Capital 126 14 3				Less Depreciation at			
Outstanding				3 per cent. per			
Vouchers ... 1,655 9 8				annum	6	4	3
	3,511	8	9			64	15 4
			3,482 12 1	At Taree	160	18	10
Consolidated Revenue Account	2,076	9	11	Less Depreciation at			
Deduct transfer to be effected	570	7	6	3 per cent. per			
			1,506 2 5	annum	14	9	9
						146	9 1
Sundry Creditors			595 5 9				211 4 5
				Lime Kilns—			
				At Botany	6,183	9	3
				Less Depreciation at			
				5 per cent. per			
				annum	927	13	0
						5,255	16 3
				At Taree.....	669	11	2
				Less Depreciation at			
				5 per cent. per			
				annum	100	8	6
						569	2 8
				Kiln Tramways—			5,824 18 11
				At Botany	138	4	9
				Less Depreciation at			
				2½ per cent. per			
				annum	10	7	3
						127	17 6
				At Taree	86	2	8
				Less Depreciation at			
				2½ per cent. per			
				annum	6	15	0
						79	7 8
				Loose Plant and Tools—			207 5 2
				At Botany	97	5	8
				Less Depreciation at			
				15 per cent. per			
				annum.....	37	10	9
						59	14 11
				At Taree	62	6	1
				Less Depreciation at			
				15 per cent. per			
				annum	42	7	5
						19	18 8
							79 13 7
				Dam at Taree		71	8 9
				Less Depreciation at 2½ per cent.			
				per annum		6	19 11
							64 8 10
				Office Furniture		42	12 8
				Less Depreciation at 10 per cent.			
				per annum		12	15 9
							29 16 11
				Railway Siding	2,739	18	1
				Less Depreciation at 2½ per cent.			
				per annum	251	3	4
							2,488 14 9
				Signalling Apparatus	301	16	0
				Less Depreciation at 2½ per cent.			
				per annum	27	13	4
							274 2 8
				Tram track from Kiln to Pier	1,260	4	3
				Less Depreciation at 2½ per cent.			
				per annum	94	10	3
							1,165 14 0
				Preliminary Expenses re Cotton Tr al			1,227 16 9
				Sundry Debtors			66 3 8
				Stock on Hand—			
				Stationery			22 2 4
				Profit and Loss—			
				Trading Loss to date.....		7,144	12 2
							£19,591 2 8
							£19,591 2 8

We have examined the Books, Accounts, and Vouchers of the State Limeworks, Botany and Taree, and hereby certify that the above Balance-sheet exhibits a full and correct statement of the financial affairs of the Undertaking at the 30th June, 1916.

Department of Audit,
28th July, 1916.

F. GRIBBEN,
C. W. CLIFORD.

STATE LIMEWORKS -TAREE AND BOTANY.

TRADING ACCOUNT for twelve months ended 30th June, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Cartage	1	1	6				By Sales				6	7	1
„ Stores	0	13	3				„ Royalty on Limestone				5	2	9
„ Repairs to Siding	19	1	3				„ Ground Rent received.....				13	7	7
				20	16	0							
„ Depreciation on :—													
Land at Taree	10	0	0										
Dam „	1	15	9										
Loose Plant at Taree	3	10	4										
General Buildings at Taree..	4	16	7										
Plant and Machinery at													
Taree	22	19	0										
Yard Tramway at Taree ...	2	3	1										
Railway Siding „	68	10	0										
Signalling Apparatus	7	10	11										
				121	5	8							
„ Balance, being Gross Profit													
transferred to Profit and													
Loss Account				460	2	2							
				£602	3	10					£602	3	10

PROFIT AND LOSS ACCOUNT for twelve months ended 30th June, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To General Expenses	21	14	0				By Gross Profit transferred from				460	2	2
„ Interest on Capital and Bank							Trading Account.....						
Overdraft.....	542	8	8				„ Balance, being Net Loss				549	17	1
One-third of 1 per cent. on Loan													
Capital	44	15	8	608	18	4							
„ Depreciation on :—													
Limekiln at Taree	33	9	6										
„ Botany	309	3	6										
Land „	6	10	0										
General Buildings at Botany ...	2	2	7										
Kiln Tramway „	3	9	1										
Loose Plant „	10	10	11										
Office Furniture „	4	5	3										
Tram-track to Pier „	31	10	1										
				401	0	11							
				£1,009	19	3					£1,009	19	3

ACCUMULATED PROFIT AND LOSS ACCOUNT to 30th June, 1916.

	£	s.	d.		£	s.	d.
1915.				1916.			
July 1. To Balance at 1st July, 1915	6,914	15	1	June 30. By Balance carried down.....	7,144	12	2
1916.							
June 30. „ Net Loss transferred from Profit and							
Loss Account	549	17	1				
	£7,144	12	2		£7,144	12	2
1916.							
July 1. To Balance brought down	£7,144	12	2				

STATE POWER STATION, UHR'S POINT.

The Sales increased 97·8 per cent. upon the previous year.

Trading expenses to Sales were 110.7 per cent., but this was a reduction upon the prior period of 56 per cent.

LIABILITIES.

ASSETS.

£34,917 13 10

Department of Audit,
28th August, 1916.

F. GRIBBEN.
R. G. GRAY.

STATE POWER STATION.

TRADING ACCOUNT—TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
To Salaries and Wages.....	1,439	2	11	By Sales	5,684	7	7
Coal	2,351	15	10	Stock on hand	180	15	2
Oils and Lubricants	125	10	8	Balance transferred	287	14	4
Plant Maintenance	185	0	3				
Waste	3	9	3				
Tools and Miscellaneous Expenses	29	13	11				
Water	223	11	6				
Rates and Taxes	3	9	6				
Depreciation.....	1,791	3	3				
	£6,152	17	1		£6,152	17	1

PROFIT AND LOSS—TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
To Loss from Trading	287	14	4	By Loss to June 30th, 1916.....	1,997	19	7
Administration	150	0	0				
Fire Insurance and Guarantee	140	18	6				
Telephones.....	30	9	0				
Stationery and Postage	36	2	0				
Interest	1,244	5	4				
Sinking Fund Contribution	108	10	5				
	£1,997	19	7		£1,997	19	7

PROFIT AND LOSS ACCOUNT—ACCUMULATED.

	£	s.	d.		£	s.	d.	£	s.	d.
To Balance—30th June, 1915.....	1,885	19	8	By Overcharges in 1914-15 :—						
				Water.....	6	4	1			
				Sinking Fund	0	4	8			
				Rates	2	8	6			
								8	17	3
Net Loss for year 1915-16.....	1,997	19	7	Balance carried down				3,875	2	0
	£3,883	19	3					£3,883	1	3

ROZELLE JOINERY WORKS.

There was a further loss on this undertaking of £1,784 11s. 3d., raising the accumulated loss to £22,257 19s. 8d.

The loss was occasioned by the charges for :—	£	s.	d.
Rents, rates, and taxes... ..	714	19	0
Interest and Sinking Fund	1,035	3	5
Insurance and general expenses	69	12	0
	1,819	14	5
Less :			
Sundry receipts	35	3	2
	£1,784	11	3

The undertaking has ceased to trade, and until some action be taken, as previously suggested, to replace to the Loan Account the losses in capital, the liability for interest and sinking fund contribution will continue to add to the already extensive accumulated loss, which was caused mainly through the destruction of the works by fire.

ROZELLE

STATE INDUSTRIAL UNDERTAKINGS.

ROZELLE JOINERY WORKS.

BALANCE-SHEET as at 30th June, 1916.

LIABILITIES.				ASSETS.			
		£	s. d.	£	s. d.	£	s. d.
Loan Capital Account (as per Treasury).....		29,017	4 2	Land		3,761	3 3
Add transfers to capital		1,094	1 7	Wharf buildings.....		30	0 0
		30,111	5 9	Sundry debtors		660	13 10
Less amount to be credited to capital		4,498	17 7	Cash, Bank of New South Wales		593	16 1
				Net accumulated loss.....		22,257	19 8
			25,612				
Special Deposits Account (as per Treasury).....		4,022	11 11				
Add transfers to capital		1,094	1 7				
		5,116	13 6				
Deduct—							
Amount to be transferred to capital.....	£4,498	17	7				
Interest on capital and Sinking Fund contribution	2,091	14	9				
		6,590	12 4				
			1,473				
Sundry Creditors			166				
			16 9				
Reserve for bad and doubtful debts			50				
			9 1				
			£27,303			£22,257	19 8
			12 10				

We have examined the Books, Accounts, and Vouchers of the Rozelle Joinery Works, and hereby certify that the above Balance-sheet exhibits a full and correct statement of the financial affairs of the Undertaking at the 30th June, 1916.

F. GRIBBEN.
R. G. GRAY.

Department of Audit,
Sydney, 19th August, 1916.

ACCUMULATED PROFIT AND LOSS ACCOUNT to 30th June, 1916.

		£	s. d.			£	s. d.
To Trading and Fire Losses to 30 June, 1915..	20,473	8	5	By Sundry Receipts.....		35	3 2
„ Rent, Rates, and Taxes, &c., for year 1 July, 1915, to 30 June, 1916.....	714	19	0	„ Total Loss at 30th June, 1916		22,257	19 8
„ Interest and Sinking Fund for year 1 July, 1915, to 30 June, 1916..	1,035	3	5				
„ Insurance for year 1 July, 1915, to 30 June, 1916	5	5	8				
„ General Expenses „ „ „ „	64	6	4				
			£22,293			£22,293	2 10
			2 10				

MURRUMBIDGEE IRRIGATION AREAS.

The activities of these Areas were proclaimed an Industrial Undertaking as from 1st July, 1915, under provisions of Act No. 22, 1912.

This step was taken after conference with the Treasury and this Department in order to provide the most convenient form of accounts, which would clearly disclose the actual financial position from year to year in the prescribed statements and enable them to be placed before Parliament with greater promptitude, and to facilitate the payments of claims through the medium of the Special Deposits Account.

The first balance sheet, with its attendant Trading and Profit and Loss Accounts, is published on pages 283-301, Appendix 20.

This Undertaking is distinguishable from the other established Industrial Undertakings, which are purely trading concerns, both by its magnitude and its experimental nature, as well as by its national significance. Thus I have considered it expedient to treat its accounts apart from them in this report.

The Capital outlay (*inclusive of the accounts unpaid at 30th June*) was £3,487,812 10s. 7d., of which £3,304,820 10s. 1d. were charged and chargeable to Loan Account, the balance having been defrayed from Public Works and Consolidated Revenue Funds.

The Interest liability on this Capital for last year was £124,281 5s. 11d., at the average rate paid for State Loans.

The Act also requires a contribution to the General Sinking Fund, and this called for a sum of £10,871 8s. 4d., which constitutes a new charge upon the Areas.

Both these charges have been brought to account in the balance sheet.

Prior to the proclamation as an Industrial Undertaking, interest on Loan Capital had accrued to the extent of £350,981 14s. 2d., against which the excess of revenue over expenditure, amounting to £24,231 16s. 10d., had been paid to the Consolidated Revenue Fund at the Treasury, thus reducing the liability to £326,749 17s. 4d. This item has been suspended pending an investigation to decide as to its capitalisation.

It is shown on the Revenue Account that the operations of the year resulted in a loss of £137,399 10s. 11d., of which interest and sinking fund, as above, were responsible for £135,173 7s. 7d. Undoubtedly, on account of expenditure on works in progress, a considerable proportion of this interest will also be capitalised, but the decision cannot be arrived at in time for inclusion in this report.

The gross profits, therefore, failed to meet working expenses, irrespective of interest and sinking fund charges, in the sum of £2,226 3s. 4d.

Hitherto the Commission has employed a firm of public accountants to audit the accounts and prepare balance-sheets and trading accounts, but on no occasion have they been ready for inclusion in the Auditor-General's Report. At the close of last financial year this practice was terminated, and the audit has been solely performed by my officers, and completed six weeks in advance of former years, this being achieved with the very valuable help and ready co-operation of the accountant, branch accountant Mirrool, and the officers of their respective staffs, for whose services I desire to express my appreciation.

As will be gathered from the statements presented in Appendix 20, the examination of the numerous transactions connected with the activities of the two communities on the Areas is a colossal undertaking, and it has necessitated, throughout the year, the services of several of my staff, as the audit, to be effective and to enable me to give a certificate, must be, practically, a continuous one.

The fees paid to the firm were at the rate of £600 per annum, with the added cost of railway fares, travelling expenses, and board for the staff, making in all about £700. Under present arrangements the Commission (*in common with all other Industrial Undertakings*) pays the fee to the Treasury for the services of my staff. The amount agreed upon is £500 per annum. The Commission thus gains by the change, and the whole amount is conserved to the public funds.

The following statement of the Revenue Account for the year will serve to show the various activities in operation on the Areas, with their resultant profit or loss. The details of each will be found in Appendix 20, pages 283-301.

STATE INDUSTRIAL UNDERTAKINGS.

GENERAL REVENUE ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Expenses incidental to distribution of water				11,263	0	11	By Earnings from Distribution of Water: Water rates and charges				5,147	12	10
„ Expenses incidental to land and settlement				7,534	0	9	„ Earnings from Land Settlement: Lease rentals				19,066	12	3
„ Expenses incidental to administration, &c.				18,131	0	0	„ Sundry Earnings:						
„ Estimated loss on growing fodder for Commission's horses				1,058	0	6	Miscellaneous Revenue	248	8	6			
„ Interest on current year—							Interest	8,739	17	7			
Interest on capital	124,281	5	11				Collection of debts previously written off as bad	29	4	0			
„ on overdraft		20	13	4							9,017	10	1
Sinking Fund (one-third of 1 per cent. on Loan Capital)	10,871	8	4								33,231	15	2
	£	135,173	7	7			Deduct Net Losses Trading Departments:						
Less Interest debited to Sundry Undertakings		5,557	12	1			Yanco—						
					129,615	15	6	Agistment	378	14	8		
							Domestic water supply	913	9	4			
							Fencing posts	274	16	6			
							Firewood	18	18	3			
							House and property rents	1,483	17	0			
							Hire of implements	36	3	10			
							Irrigation Record	4	14	5			
							Electrical power house	2,287	17	2			
							Stud horse	61	4	4			
							Stud bull	8	12	8			
							Vegetable Experimental Plot	503	16	9			
							Horse breeding	30	4	10			
							Yanco store	130	0	1			
							Joinery and building	3,415	11	1			
							Bacon Factory	743	10	6			
							Abattoirs	1,080	14	7			
							Canning Factory	1,959	4	8			
							Butter Factory	672	10	10			
							Mirrool—						
							Accommodation House	681	12	8			
							Cheese Factory	226	16	0			
							Pulping Factory	723	4	5			
							Motor lorry	68	14	6			
							Stud horse	98	6	1			
							Stud bull	30	1	10			
							Sanitation	801	3	7			
							Temporary water supply	96	3	6			
							Agistment	78	4	8			
							House and property rents	1	4	11			
											16,812	13	8
							Less Net Profits Trading Departments—						
							Yanco—						
							Dry Area						
							Rentals	7,595	16	1			
							Electric Private Extension	48	19	1			
							Horse Sales	182	19	0			
							Live Stock	227	2	0			
							Nursery	109	16	0			
							Pigs	4	13	6			
							Sanitation	43	10	7			
							Sheep	18	6	8			
							Yass—						
							Agistment ..	1,560	0	3			
							Mirrool—						
							Store	2,530	8	4			
							Glenroy Mill	441	9	11			
							Darlington Point Charcoal	85	8	9			
							Horse Sales Account	3	19	9			
							Pigs	14	3	0			
							Live Stock ..	82	16	9			
							Dry Area Rentals ...	833	15	7			
											13,783	5	3
											3,029	8	5
											30,202	6	9
							Balance being net loss for year				137,399	17	8
											£167,601	17	8

Part IV.

OTHER SERVICES.

As on previous occasions, grouped together in this Part, are some of the more important Services, under various forms of control, for public utilities, not falling under the two preceding sections.

GOVERNMENT SAVINGS BANK.

The business of the Bank is conducted under the following Departments :—

Savings Bank Department.

Advance Department.

Closer Settlement Promotion Department.

Irrigation Farms Department.

Advances for Homes Department.

The particulars of Loans current at 30th June were as follow :—

Department.	Number of Loans.	Amount.	Average amount per Loan Outstanding.
		£ s. d.	£
Savings Bank	1,027	1,383,649 1 0	1,347
Do Barrack-street	1,696	1,088,963 18 8	642
Advance	8,045	2,513,332 9 7	416
Closer Settlement Promotion	928	1,819,707 11 9	1,961
Advances for Homes	1,323	492,114 15 2	372
Irrigation Farms.....	119	19,767 9 4	166
	11,138	7,317,535 5 6	657

At 30th June, the payments in arrears amounted to £27,096 14s. 11d. in the Advance Department. The advances made during the year totalled £500,000.

There was an increase in depositors of 24,507, and of deposits £1,078,965 (*including added interest*) as compared with 30th June, 1915. The number of depositors was 719,319, with balances, inclusive of interest, amounting to £34,615,222—an average of £48 2s. 5d., which was practically the same as previous year.

The increase in deposits was appreciably affected by withdrawals for investment in the War Loan. A considerable number of applications were made and payments remitted through the Bank from moneys held at credit of depositors, but they do not, of course, comprise all the withdrawals for that purpose, as many depositors have undoubtedly made direct applications for bonds or stock; and it may be assumed that moneys which ordinarily would have been deposited in the Bank have been applied to meet the recurring instalments on account of that Loan.

The Investments on 30th June, 1916, stood as under :—

	£	s.	d.
New South Wales Funded Stock...	16,264,670	14	9
New South Wales Treasury Bills ...	1,315,000	0	0
Stock of other States ...	107,988	15	0
Advance Department Debentures ...	4,855,000	0	0
Municipal Council Debentures ...	2,413,374	17	1
Bank Fixed Deposits ...	2,440,055	0	0
Bank Inscribed Stock ...	161,195	0	0
Deposits at Treasury at Call ...	671,514	1	7
Deposits at Treasury at Call (C.S.P.) ...	90,000	0	0
Deposits at Treasury at Call, Advances to Homes ...	100,000	0	0
Deposits at Treasury, Fixed ...	2,441,000	0	0
Mortgage Loans ...	2,473,833	6	0

The amount of Assets held in liquid form, or available at short call, was £6,633,769 19s. 11d., which exceeded the proportion, 15 per cent., required by Statute.

The operations of the Bank for the year resulted as follow :—

	Profit.	Loss.
	£ s. d.	£ s. d.
Savings Bank Department...	21,830 2 6	.....
Advance Department ...	17,454 12 10	.....
Closer Settlement Department ...	358 6 6	.....
Advances for Homes Department...	58 10 2	.....
Advances for Irrigation Farms Department	.....	96 15 9

OTHER SERVICES.

The Reserves, &c., at close of the year stood at:—

	£	s.	d.	
Savings Bank Department ...	517,000	0	0	Reserve Fund
" " ...	33,671	2	0	Mortgage and Investments Depreciation Fund.
" " ...	5,285	6	4	Guarantee Fund.
" " ...	44,013	8	1	Profit and Loss Account.
Advance Department ...	88,374	0	2	Reserve Fund.
Closer Settlement Department ...	2,633	9	3	" "

Accumulated Losses, 30th June, 1916 :

Advances to Homes Department ...	£2,700	16	9
Advances to Irrigation Farms Department ...	226	0	9

The Balance-sheets have been certified, after due audit of the books and accounts at the Head Office of the Bank; and throughout the year inspection has been made of the Branch and Agency Accounts in the metropolitan and country districts.

Losses by default are dealt with under "Defaulters" in Part V, and in Appendix 9.

HOUSING BOARD—DACEY GARDEN SUBURB.

The operations of the year resulted in a surplus of £329 14s. 0d., after providing for Interest payable on Loan Capital, £3,896 15s. 0d., and Sinking Fund £454 12s. 11d.

The accumulated surplus at 30th June was £1,692 7s. 4d., of which the Board has appropriated £402 0s. 1d. to be transferred to Reserve for Repairs and Maintenance, which will bring that reserve up to £1,209 5s. 1d.

The Sinking Fund at 30th June was £1,270 9s. 1d., of which £800 is invested in Funded Stock.

The Capital expenditure to same date was £123,046 7s. 8d., and there is an unexpended balance of £4,008 7s. 4d. on the account.

The Rents earned for the year amounted to £5,705 13s. 9d., which was an increase of £1,115 5s. 3d. on the previous year.

Up to 30th June, 186 cottages had been erected, an increase of 64 in the twelve months.

The cost of management was £129 1s. 2d.; repairs and maintenance £167 15s. 9d.; and upkeep of Lawns £212 0s. 5d.

Further details are contained in the Annual Report of the Board.

A block of land, in area $5\frac{1}{4}$ acres, was dedicated to the Education Department for school purposes. The Board, having expended large sums of money from the Capital Account in levelling and otherwise improving the land of which this site formed part, made a claim for repayment of a proportionate amount of the cost, ultimately ascertained, after reference to the Crown Solicitor, to be £2,945 5s. 0d. A suggestion was made to treat the transaction as a book entry only, but it was pointed out that the terms of the Housing Act, No. 7, 1912, precluded this, as it would be tantamount to diverting that sum from the purposes of its original appropriation by Parliament. The Treasury was asked, therefore, to provide a suitable Vote wherewith to restore this amount to the Capital Account of the Board; but so far the transaction is unadjusted. In the meantime the Board is held liable for the interest on this expenditure from Loan moneys, but declines to acknowledge it. The Crown Solicitor's advising is contained in Appendix 18.

OBSERVATORY HILL.

Resumed Area.

The Capital Account was increased by the sum of £9,472 2s. 4d., and stood at £1,312,640 5s. 0d at 30th June, as follows:—

	£	s.	d.
General Loan Account ...	1,247,387	11	4
Public Works Fund ...	63,800	13	8
Consolidated Revenue Fund ...	1,452	0	0
	<u>£1,312,640</u>	<u>5</u>	<u>0</u>

The year's transactions resulted in a loss of £270 9s. 2d., as exhibited in the Statement below, after charging interest on Loan Capital only, the expenditure from other funds not carrying interest liability.

The

The previous year showed a profit of £3,816 15s. 2d., so that the actual falling off was £4,087 4s. 4d., which is thus accounted for :—

Expenditure—						£	s.	d.
Increase—Salaries, &c.	...	...	...	...	...	33	9	6
Repairs, Maintenance, &c.	...	...	...	...	...	33	16	7
Rates	...	...	...	...	...	2,798	15	5
Interest	...	...	...	...	...	1,781	1	3
						4,647	2	9
Deduct—Increase in Receipts	...	...	...	...	...	559	18	5
						£4,087	4	4

The great increase in rates was the chief cause of the adverse condition of the operations of the year. Unoccupied lands, which hitherto were exempt from taxation, were under the new basis of city assessment, made leviable for rates.

Good and doubtful debts, amounting to £451 3s. 0d., and rents to the value of £61 2s. 10d., written off as irrecoverable, were not taken into account in the above figures.

Statement of Revenue and Expenditure, 1915-16.

Dr.				Cr.			
To Rents and Sundries	£	s.	d.	By Salaries and other expenses of Management, Rates, Insurance, &c.	£	s.	d.
Rental Value of Properties occupied by Government Departments	59,844	16	4	Repairs and Maintenance	9,530	12	2
Difference between assessed annual and nominal rentals charged to Charitable Institutions	1,786	0	0	Interest on Loan Capital	5,980	16	2
Repayments	526	0	0		46,939	18	5
Balance	24	1	3				
	270	9	2				
	£62,451	6	9		£62,451	6	9

METROPOLITAN MEAT INDUSTRY BOARD.

This Board was brought into existence on 1st March, 1916, under provisions of the Meat Industry Act, No. 69, 1915—

“ . . . to manage and maintain all public abattoirs ; to manage and maintain all public saleyards and meat-markets ; and also to do all such things as may be expedient and in accordance with this Act to prevent diseased or unwholesome meat from passing into consumption in the metropolitan abattoir area.”

The area was declared to be the County of Cumberland.

The capital expenditure for abattoirs and other structures, plant, &c., to 30th June, 1916, was £901,599 19s. 6d., of which all but £218 12s. 6d., provided by Public Works Fund, was met from Loan Account, and from same account £42,835 1s. 4d. for Meat Distributing Depot, Pyrmont.

The operations at Glebe Island Abattoirs and Flemington Saleyards for the year ended 30th June, 1916, were as under :—

Glebe Island Abattoir.

RECEIPTS.				EXPENDITURE.			
Rents	£	s.	d.	Salaries and Wages	£	s.	d.
Fees	10,229	4	0	Repairs and New Works	9,866	14	2
Miscellaneous	5,959	2	8	Miscellaneous	612	2	10
	1,257	9	10		3,829	4	4
				Surplus	£14,308	1	4
					3,137	15	2
	£17,445	16	6		£17,445	16	6

Flemington Saleyards.

RECEIPTS.				EXPENDITURE.			
Rents	£	s.	d.	Salaries and Wages	£	s.	d.
Fees	843	11	8	Repairs and New Works	3,731	18	1
New Abattoirs	10,995	0	11	Meat Supply for Imperial Uses Act	322	15	11
Cattle Bath	2,227	12	1	New Abattoirs	225	10	10
Meat for Imperial Uses Act	21	1	3	Miscellaneous	374	16	8
Miscellaneous	386	12	3		997	0	7
	96	13	3	Surplus	5,652	2	1
					8,878	9	4
	£14,530	11	5		£14,530	11	5

OTHER SERVICES.

The results of the year, on a cash basis, were therefore a surplus, as under :—

Glebe Island Abattoir	...	...	...	...	£3,137	15	2
Flemington Saleyards	...	...	...	...	8,878	9	4
					£12,016	4	6

From which there were paid into Consolidated Revenue the following sums :—

Glebe Island Abattoir	...	...	...	...	£1,500	0	0
Flemington Saleyard	...	...	...	...	2,000	0	0
					£3,500	0	0

Leaving a balance to be carried forward of	...	£8,516	4	6
Which, with cash balances from previous year	...	1,368	3	2

Made the net cash at 30th June	£9,884	7	8
--------------------------------	-----	-----	-----	--------	---	---

It will be noted that the above is purely a Statement of Receipts and Expenditure, and does not exhibit a Trading Account and Balance-sheet.

Under Section 15 of the Act, it is provided that all fees or sums of money received by the Board or its officers under the provisions of the Act shall go to form a fund, out of which shall be defrayed salaries, wages, establishment, and all other expenses involved in carrying out the purposes of the Act.

These moneys are thereby placed outside the scope of the Treasurer's accounts, and are under the sole control of the Board, who are directed to keep books in which shall be entered a true and regular account of all moneys received and expended, but are under no obligation to present or publish any statement of such account, or to submit the same for audit.

In view of the large sums of public moneys expended on the construction and equipment of the Abattoirs and Sale Yards, it is very essential that the presentation of an audited balance-sheet, with its accompanying trading and profit and loss accounts, should be a statutory obligation.

The interest liability on the capital expenditure from Loan Account for the year, paid from Revenue, exceeded £30,000, but there is no provision in the Act requiring the Board to meet this liability.

It is shown above, that out of the year's surplus, £3,500 had been contributed to the Revenue. This was in marked contrast to the contributions made in the two years prior to the appointment of the Board, which were respectively £16,000 and £18,450.

As the amount that may be henceforth contributed from the fund rests entirely with the Board, it seems essential that some provision should be made to meet the above liability on a service which is confined to one district of the State from the funds of that service.

COUNTRY TOWNS WATER SUPPLY AND SEWERAGE.

The accounts of the Municipal Councils indebted to the Government for Water Supply and Sewerage Services, have been examined, and the results reported to the Treasurer.

The outstanding and overdue instalments, at 30th June, amounted to £29,572 9s. 9d. of which £25,450 3s. 8d. represented interest, and £4,122 6s. 1d. annual repayments of principal. In several instances the arrears have accumulated for years, and have reached such dimensions that the regular payment of the prescribed annual instalments seem impracticable, and call for special action.

WATER AND DRAINAGE TRUST ACCOUNTS.

The amount overdue and owing to the Treasury on account of annual instalments and interest at 30th June was £8,845 5s.

The usual annual inspection of the accounts of most of these Trusts has been carried out. In three instances the systems proved failures, and the Trusts were dissolved by proclamation as provided by statute, viz. :—Big Swamp Drainage Trust, Three Corner Bore Water Trust, Tycannah Bore Water Trust.

In the first instance there was a capital outlay of £9,019, and an expenditure of £1,166 for repairs. Rates were levied and collected in the first year (1907), but it was represented, and on investigation declared, that the land derived no benefit from the work, and the Trustees collected no further rates. Consequently the annual interest charges, as well as the instalments on account of repayment of principal, have not been met.

The failure has been attributed by the Chief Engineer for Drainage to some extent due to faulty design, and largely to the inaction of the Trustees in failing to raise funds for maintenance. This latter was brought under notice by this Department in April, 1912.

Part V.

INSPECTION AND EXAMINATION.

STAFF.

I desire to express my appreciation of the good work done, and the loyal and efficient assistance rendered since my assumption of office by the staff of this Department, headed by the Chief Inspector of Public Accounts, Mr. James McKern, to whom my especial thanks are due.

INTERNAL AUDIT IN VARIOUS DEPARTMENTS.

Under the provisions of section 63 of the Audit Act, 1902, I have appointed officers in various Departments as Examiners, so as to secure an efficient internal audit, the Departments concerned giving me every facility in the carrying out of the scheme, which will not only make for more efficient service and greater safety, but for present and prospective economy. For the successful inauguration of this reform I am indebted to Mr. McKern, with whom the idea originated. The appointment of officers of the various Departments as Examiners in connection with Stores was made after the passage of the Audit Act. There is every reason to anticipate success in this further and more important advance.

There were obvious advantages to be gained by this arrangement, viz. :—

- (a) Irregularities would be promptly brought under notice of the Auditor-General, which now may only be known to the Department concerned for the time being, and by the date an inspection is undertaken may have become ancient history.
- (b) At present the Examiners perform their duties from the view-point of their own Departments, but, as officers appointed by the Auditor-General, they would be under instructions as to the methods to be observed, and their examination would be broadened and deepened considerably, with gain to their own Departments in the greater efficiency which would result from their intimate connection with the Audit Inspecting Staff.
- (c) The material assistance that would result to the inspector when undertaking his periodical inspection.

Other advantages would no doubt accrue.

Printed instructions have been issued to the Departmental Examiners specifying the lines upon which examination is required under the Audit Act and Regulations.

Already I have had evidence of the effectual working of these arrangements.

LAND TENURE AND PURCHASES.

Following the reference to the action of the Revenue Branch of this Department in my last Report, it is now reported that the amount of arrears on all Land Tenures to 30th June, 1913, including Western Lands, has been reduced by payments, forfeitures, &c., from £17,280 12s. 2d. at 20th August, 1915, to £10,231 14s. 10d. at 20th August, 1916.

ARREARS OF FINES.

The following table shows certain fines imposed by the Industrial Arbitration Court up to 30th June last, the amounts remitted, and those uncollected, at the date of the publication of this Report :—

Date.	Defendant.	Amount.	Remarks.
Judges Court—Moneys Due Book.		£ s. d.	
1914.			
June 26 ...	Employees	49 4 0	"Clippers' Strike."
July 22 ...	"	2,088 0 0	
Nov. 12 ...	Northern Collieries Employees' Federation (2).	2,000 0 0	
" 12 ...	Officers Collieries Employees' Federation (10).	500 0 0	"Newcastle Afternoon Shift."
" 6 ...	Musicians' Union	80 0 0	As reduced.
" 6 ...	Secretary, Musicians' Union	12 0 0	
1915-16 ...	Employees	88 0 0	
Magistrates—Moneys Due Book.			
1915.			
March 31	Employer	3 8 0	Bankrupt but recovery likely. With Crown Solicitor.

PATRIOTIC AND WAR FUNDS.

Those patriotic funds which had been subsidised or assisted by grants or expenditure from the Consolidated Revenue were by proclamation brought under the Trustee Audit Act, which provides for audit by the Auditor-General, upon request by a Minister. In pursuance of this request the Funds as stated in the table, pages 234-5, were audited, and reported upon to the Minister.

Several others, which had not received Governmental assistance, were submitted for audit, and these also are indicated in the table.

In some instances the accounts of the Funds were audited by Public Accountants, wherefore the audit by my staff partook of the nature of a review, as it was found that the requirements of the Act had been practically met by the Accountants.

The general result of the audit has been satisfactory, especially when the exceptional circumstances, under which the funds were raised and administered, are taken into consideration.

The table exhibits the total amount received by the various funds to 30th June, and the sources from which they obtained their moneys; the disbursements show how much was devoted directly to the definite objects of the Funds, the expenditure necessary to transmit the benefits to the recipients, the amount spent in administration, and the balances in hand at 30th June 1916. It may be added that very careful scrutiny was made to ascertain that the moneys so generously and confidently submitted to the several committees were faithfully devoted to the avowed objects, and the figures contained in this table reliably represent the expenditure thereon.

In the table only the contributions of money and goods, which reached the Central Committees in Sydney, have been treated. Many of the contributions, notably those of Australia, Belgian, and Allies Day, and the Red Cross, have been forwarded by Committees from all parts of the State, who made the local collections, discharged the contingent liabilities, and remitted only the balances, or such parts thereof, which were not distributed locally on the objects of the funds, to the Central Committees. It will, therefore, readily be seen, that the totals shown do not fully represent the amount contributed by the public.

It will be noted that the two funds, Australia Day and Allies Day, are distributing their moneys per medium of other Committees, in the first-named by the Red Cross Society, and the Returned Soldiers' Amelioration Committee; and in the other through the Belgian, French-Australian Leagues, the Polish, and the Servian and Montenegrin Committees. The amounts, so distributed, together with smaller sums from other funds, are shown in the table as credited to these various funds, but the grand total has been reduced to that extent in order to show the actual contributions without inflation.

There were, in addition, numerous funds for Battalion Comforts and other purposes, which did not come within the scope of the Act, and are not included in the table, but the aggregate of which would make a considerable addition to the total contributions shown therein.

From the Australia Day Fund, £170,000 was earmarked to be disbursed by the Amelioration Committee for the benefit of Returned Soldiers and Sailors, of which £55,000 had been transferred to that Committee. The amount so disbursed to end of June was £35,510 to 3,500 individual cases. By request of the Committee and the desire of the Premier, an audit of these accounts at frequent intervals was maintained, a very efficient system was inaugurated, which has worked satisfactorily and provided an effective check upon the accounts. The assistance rendered necessitated no less than 20,259 payments to that date. The clerical labour and investigation of claims has imposed a heavy task upon their staff, some of whom are honorary workers who have devoted months to this work.

£200,000 was passed over from Australia Day to the Red Cross Society, which has administered it as a fund separate from their ordinary accounts. This has facilitated audit, and made the evidence of its proper appropriation clearly discernible. The accounts of this fund and the general funds of the Red Cross have been well kept.

It will be noted that the purely administrative expenses are very low. The chief factor, in thus conserving the funds for their avowed objects, has been the large amount of efficient voluntary help, and in some cases the expenditure of private moneys for the payment of the staff and incidental expenses, which have not been included in the accounts; another factor was the assistance so largely given to many of the funds by the Government for printing, postage, and other contingencies, amounting to £2,561 7s. 1d., but not included in their accounts, in addition to the services of a number of its officers on continuous or occasional work.

The Lord Mayor's Patriotic Fund; Pastoralists' Union Patriotic Fund; and the Young Men's Christian Association Field Service Fund, are included in the table from figures supplied by the courtesy of the Town Clerk and the respective Treasurers, but not being subsidised by the State, have not come under my audit.

By the request of the Chief Secretary, an investigation of the funds of the "Ideal Homes" Exhibition, in their relation to the proportion of entrance money to be devoted to the Red Cross Society, was undertaken.

It was found that no account books were kept, no balance-sheet prepared, and no statement to show how the amount paid over to the Red Cross Society was arrived at. The investigation, however, revealed that, by device of the officials directing the Exhibition, who undertook to finance it, under the auspices of the Institute of Architects, the Red Cross Society had been defrauded of the sum of £160. Upon report to the Minister, the Attorney-General ultimately directed proceedings and the responsible party to this fraud was summoned to appear at Central Police Court. When the case opened the Crown presented no evidence and the case fell through. With this exception, the funds which came under review have been entirely free from any evidence of suspicion.

As the Ideal Homes case showed a deliberate attempt to defraud those who, in fighting for us, might become in need of assistance from Red Cross funds, it was a particularly contemptible attempt at robbery of charitable funds. As inquiry was baulked and documents destroyed evidently to evade audit, it is a matter of regret that the prosecution was not proceeded with. The Crown Solicitor reported as follows:—

C.S. 1916/Min. 343, No. 16/408.

Col. Sec., 16/57,822, 19th May.

IDEAL HOMES EXHIBITION. PROSECUTION OF SHIELS AND ANNING.

Sir, Crown Solicitor's Office, 237 Macquarie-street, Sydney, 18th May, 1916.

In accordance with a request contained in your letter of even date I have the honour to return the papers herein (*together with the Auditor-General's report*) forwarded to me for the purpose of proceeding against Nicholas Shiels and William Anning, Organising Secretary and Organising Manager of the Ideal Homes Exhibition.

Shiels and Anning appeared before the Central Police Court on the 15th instant on a charge of stealing £260, the property of the Red Cross Society, and on their application an adjournment was granted so that they might prepare their defence until the 25th instant, when the case would come on in the ordinary course for hearing.

The restitution referred to in your letter of the 18th instant had already been made and contemplated by the Minister before instructions reached me; and had it not been for the public-spirited action of Miss Burrows the sum of £160 would never have reached the Red Cross Society whose name was used extensively to advertise and popularise the Exhibition.

In my opinion a strong *prima facie* case can be established against both Shiels and Anning; and I feel constrained to add that this type of case is one of the many frauds that are being perpetrated on charitable organizations which have arisen during the present war.

I should like to receive the papers before the 25th instant.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Under-Secretary, Chief Secretary's Department.

These papers have been procured from the Crown Solicitor, in order that the Minister may, in view of the fact that the full amount payable (£260) to the Red Cross Society has been handed over, consider the question of abandoning further proceedings.—E.B.H., U.S., 19/5/16.

Proceeding to be abandoned in view of the fact that full restitution has been made. G.B., 19 May, 1916. Mr. Johnson, 20/5/16.—E.B.H., U.S. The Crown Solicitor, 22nd May, 1916.

In accordance with the above instructions no evidence was offered this morning before Mr. Smithers, S.M., at the Central Police Court. Papers herewith. (Signed) Jno. V. Tillet, Crown Solicitor.

The Under Secretary,

Chief Secretary's Department, 25/5/16.

Submitted E.B.H., U.S., 26/5/16. G.B., May 26, 1916. Send file to the Auditor-General.—E.B.H., 26/5/16.

Statement of Receipts and Expenditure of Patriotic and War

Fund.	Receipts.					Total Receipts to 30th June, 1916.
	Donations, Subscriptions, &c.	Other Receipts, including Sales.	Interest.	Government Subsidy and Grants.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Australia Day.....	777,470 15 10	3,530 18 4	13,953 10 2	.....	794,955 4 4	
Allies Day	123,788 10 0	14,613 1 7	.....	29,674 1 11 2,558 17 8	170,634 11 2	
Anzac Day	9,950 15 9	188 15 6	.....	.....	9,779 11 3	
Belgian National	386,680 11 2	.....	4,745 3 1	.....	391,425 14 3	
„ Consul	287,160 18 2	.....	.....	24,337 17 0	311,498 15 2	
Amelioration Returned Soldiers and Sailors	1,561 10 0	55,000 0 0	76 13 2	.....	56,638 3 2	
Red Cross Society	129,690 16 11	18,028 15 6	376 12 0	.....	148,096 4 5	
„ „ (Australia Day) {	200,000 0 0	215 2 9	1,018 1 0	.....	201,233 3 9	
French-Australian League of Help	9,697 5 0	15,500 0 0*	57 13 11	5,000 0 0	30,254 18 11†	
Servian and Montenegrin Relief Fund.....	10,519 9 6	33,750 0 0*	.....	3,000 0 0	47,269 9 6	
Citizens' War Chest { 67,488 12 11 }	10,000 0 0†	299 10 7	198 1 2	2,508 9 3	80,494 13 11†	
Tanned Sheepskin Waistcoats Committee	30,981 17 7	6,323 17 0	129 13 1	2,000 0 0	39,435 7 8	
Polish Relief Fund	80,154 13 2	.....	74 17 2	14,300 0 0	94,529 10 4	
Chamber of Commerce War Food Fund { 102,607 5 8 }	10,477 7 10†	.....	545 16 3	3,435 13 0	117,066 2 9	
Australian Nurses and Convalescent Soldiers Comforts Fund... { 1,781 0 11 }	1,055 0 0†	.....	.....	.....	2,836 0 11	
Old Gold and Silver Fund	86 16 0	1,354 17 3	0 13 6	.....	1,442 6 9	
Regimental Christmas Comforts Fund.....	993 11 10	.....	.....	200 0 0	1,193 11 10	
Soldiers Entertainment Fund...	238 2 9	.....	.....	154 0 0	392 2 9	
Roman Catholic Archbishop of Sydney, Belgian Fund	1,323 13 10	.....	.....	533 14 9	1,857 8 7	
<i>Compiled from figures supplied by Treasurers of the Funds:—</i>						
Lord Mayor's Patriotic Fund ...	198,965 18 8	.....	9,435 5 3	.....	208,405 3 11	
Pastoralists' Union Patriotic Fund.....	3,193 10 0 18,970 10 0†	6,739 2 11	45 7 3	.....	28,948 10 2	
Young Men's Christian Association Field Service	31,673 12 9	109 7 7	.....	.....	31,783 0 4	
£ 2,296,156 6 3					2,770,169 15 10	
Less Transfers between Funds..	307,530 16 9	.....	.....	.....	307,530 16 9	
Total	£ 1,988,625 9 6	355,653 9 0	30,657 7 0	87,702 13 7	2,462,638 19 1	

‡ From Australia Day Fund.

* From Allies Day Fund.

† Value of goods donated.

‡ To 22nd June, 1916.

Funds from the date of inception to 30th June, 1916.

Upon Objects of the Fund.	Freight, Packing, Exchange, Printing, Advertising, &c.	Expenditure.			Objects of the Funds.
		Amount.	Per Cent. of Receipts.	Balance Credit at 30th June, 1916.	
£ s. d.	£ s. d.	£ s. d.		£ s. d.	
255,000 0 0	448 2 4	139 10 7	·017	539,367 11 5	To enable Red Cross Society to provide comforts and necessary assistance to sick and wounded Australian soldiers and sailors; and for the general amelioration of conditions of such soldiers and sailors.
159,750 0 0	1,443 5 7	162 16 7	·09	6,719 11 4	Relief Distress stricken districts of Northern France, Poland, Servia, Montenegro. (Cost of Allies Day Carnival.)
.....	2,558 17 8	.....	.....	.....	.....
Nil.	1,023 19 1	330 17 1	3·39	8,424 15 1	To gain funds "to erect in Sydney an Anzac Memorial Building" for the purposes of the Returned Soldiers Association.
367,000 0 0	.....	190 13 5	·49	24,235 0 10	Relief Distress in Belgium.
306,550 4 3	1,712 12 1	908 15 2	·22	2,327 3 8	„ „ „
35,191 17 4	.....	345 7 9	·60	21,100 18 1	Assisting Returned Soldiers and Sailors pending Discharge or Rejoining Units for Active Service.
129,628 1 9	2,323 10 7	2,642 12 10	1·79	13,501 19 3	To supplement the Defence Department in ameliorating the Sick and Wounded in War, providing Convalescent Homes, Artificial Limbs, Medical Advice, &c.
155,005 13 10	1,108 10 3	1,860 13 3	·924	43,258 6 5	.....
19,257 7 2	719 1 9	381 15 5	1·26	9,896 14 7	Providing Supplies, Food, and Clothing to Troops and their Dependents, Motor Ambulances, Comforts, &c.
46,750 0 0	2 10 5	Nil	.....	516 19 1	Relief of Victims of the War in Servia and Montenegro.
66,480 3 3	1,285 11 5	376 16 0	·46	12,352 3 3	To give immediate assistance in any emergency arising from the war.
38,230 8 11	871 16 1	720 17 4	1·83	.....	To provide Sheepskin Vests for Troops at the Front.
92,500 0 0	823 3 11	140 0 0	·15	1,066 6 5	*Dr. £387 14s. 8d.; but sheepskins in hand valued at £4,000.
107,818 5 1	7,325 2 0	829 5 0	·708	1,093 10 8	Relief of Polish Victims of the war.
1,435 14 7	94 10 0	166 14 11	5·8	1,139 1 5	Australian Products to Assist those Fighting on behalf of the Empire.
1,025 0 0	90 14 1	28 0 0	1·9	298 12 8	Sending Goods and Comforts to Australian Nurses on Active Service.
1,183 0 8	10 11 2	Nil	.....	.....	To collect Old and Broken Gold and Silver Articles, and to apply Proceeds of Sale to War Chest and other War Funds.
268 15 7	21 4 8	10 0 0*	2·55	92 2 6	Forwarding Christmas Comforts to Australian Troops at the Front.
1,812 8 9	.....	Nil.	.....	44 19 10	Providing Entertainments at Various Military Camps.
46,670 8 4	725 15 8	735 6 11	·35	160,273 13 0	To forward to Cardinal Archbishop of Belgium for Relief of Distressed Belgians.
27,186 12 9	1,493 19 2	192 11 1	·66	75 7 2	To assist Dependents of Soldiers in Camp, and at the Front; and Widows and other Dependents of Soldiers Killed on Active Service.
24,148 15 4	321 10 8	695 8 3	2·18	6,617 6 1	Sending Supplies of Meat to Allied Troops, and Alleviation of Distress caused by the War.
1,882,892 17 7	.....	.....	.....	.....	By authority of Minister for Defence. Y.M.C.A. deals with moral welfare of the troops; provides entertainments and amusements on troopships, base camps, and behind fighting line.
307,530 16 9	.....	.....	.....	.....	.....
1,575,362 0 10	24,404 8 7	10,858 1 7	.....	852,402 2 9	.....

* Overdraft, £387 14s. 8d.

TRUSTEE AUDIT ACT, 1912.

This Act provides for audit by the Auditor-General, on the request of a Minister of the Crown, of the accounts of any institution subsidised by the Public Funds of the State.

Under its operations, inspection was made at a very large number of the following institutions, viz.—

Hospitals—Pastures Protection Boards.

Schools of Arts—Pastoral and Agricultural Associations.

The conditions of subsidy provide for the accounts of each class of institution to be kept under an uniform system, and the persistent enforcement of conformity to the respective systems has been one of the features of the Inspectors' work—with the result that the complete sets of books, forms and returns, as prescribed, are now in operation throughout the State; though in some instances (*notably the hospitals mentioned hereafter*) defaulting officials made serious departures from the instructions, obviously to cover irregularities in their accounts.

Generally the results of inspection have been of a satisfactory nature, but in the undermentioned cases serious defaults have been discovered, whilst others were reported for smaller shortages and irregularities.

Hospitals.

The accounts of most of the hospitals throughout the State were subjected to audit—the following for the first time by the staff of the Auditor-General's Inspectors, and it is to be regretted that in each case very serious irregularities were discovered, viz. :—

Balmain District Hospital, Manly Cottage Hospital, Parramatta District Hospital.

1. *Balmain District Hospital.*

In this case there was a deficiency in the cash, by the Secretary, of £100 2s. 9d. This officer was prosecuted, convicted, and sentenced to three months' imprisonment. Restitution of the shortage was made.

Notwithstanding that these accounts had been passed as satisfactory, and certified by local auditors, it was found that they had been conducted in a very loose manner and without proper supervision by the Treasurer.

In addition to the above deficiency it was also found that a sum of £18 5s. had been wrongfully obtained as subsidy from the Government by manipulation of the receipts.

2. *Manly Cottage Hospital.*

Defalcations in this case at the time of inspection were £86 8s. 1d., but it was patent to the Inspector that for several years the Hon. Treasurer had been financing himself out of the Hospital funds, as was evidenced by the large cash balances shown at the close of previous years, and in other ways. It was ascertained that free use of the funds had been made for private purposes for a succession of years.

The officer was prosecuted, convicted, and sentenced to one year's imprisonment—and restitution has been made of the full amount misappropriated.

This officer, who was practicing as a public accountant, had kept his books, and manipulated the accounts, with the manifest intention of making difficult the discovery of his irregularities by the local auditors, who certified them each year in succession as correct.

3. *Parramatta District Hospital.*

The case of this hospital was far graver than either of the above. The deficiency was £203 19s. 10d.—the bankings had been irregular, receipts were very rarely issued, and the local audit lamentably lax.

The Hon. Treasurer, who was responsible for the defalcations, committed suicide while the inspection was in progress, but the full amount of shortage has since been made good by the trustees of his estate.

In addition to the deficiency in the funds, it was discovered by the Inspector that, by manipulating the receipts for patient's fees, and thereby creating long lists of bogus "subscriptions," a systematic series of frauds had been perpetrated upon the Government whereby the Committee obtained large sums for subsidy to which they were not entitled. The late Treasurer openly admitted that he had, with the knowledge of some members of the Committee, carried on this irregular practice for many years. It was ascertained that, for the previous year, £279 had been obtained, and the claim for current year was £145. The latter has been stopped payment, and the former is to be deducted from subsequent subsidies.

Local Audit.

In each of these cases the local audit was very faulty, and it was very evident that, though the auditors gave the usual certificates, the very rudiments of audit were not applied. The

The evidences of wrong-doing were so apparent in each case that at the outset of the audit by my staff irregularities were observable, and on investigation were found to have extended beyond several years' audit in each case.

Such instances as these, and others of past years, show very amply the need for the review audit which the Act imposes.

Broken Hill Hospital.

Another very serious case of embezzlement occurred at this institution, which, however, was fortunately discovered by the local auditors. The amount deficient at the date of their audit was £328 1s.

The Secretary was prosecuted, convicted, and sentenced to eighteen months' imprisonment; sentence to be reduced one-half, if restitution be made. The full amount has been made good.

GOVERNMENT NOMINEES ON HOSPITAL COMMITTEES.

In order to ensure the better conduct of the financial operations of Hospitals generally, certain proposals were made for the inclusion of a Government nominee on the Committee of each subsidised Hospital, and have received the following reply from the Under Secretary :—

“ Sir,

“ Office of Minister of Public Health, Sydney, 6 September, 1916.

“ I am directed to inform you that the Minister has had under consideration the suggestion contained in your communication of the 16th August (16/5169), that the Government, being the largest contributor to subsidised hospitals, should nominate one member of the Committee of each Institution, whose duty would be to safeguard the interests of the Crown, &c., and to inform you, in reply, that Mr. Black has decided that the proposed reforms shall be noted for consideration when the Public Hospitals Act is being amended.”

STORES.

I have found it necessary during the year to repeatedly draw attention to various departures from correct practice as to stores. There are at present various plans in operation, and what is usually thought to be a general system is only a partial one so far as the whole area of Government purchasing of stores is concerned. The Government does not at present obtain the advantages of bulk buying it is entitled to, owing to the division of control. I have in course of preparation a proposal to improve upon existing practices. I may mention that Ministerial approval has recently been given to a plan suggested by this Department for control, uniformity and economy in the purchasing of motor vehicles. See Appendix 14.

PROPOSED AMENDMENT OF AUDIT ACT.

It has been deemed necessary to ask for powers which are possessed by the Auditors-General of the other Australasian States, and by the Commonwealth Auditor-General, as to the examination of persons in regard to accounts. Recent experience has shown that difficulty is experienced in dealing with certain persons, other than public officers, who do not hesitate to obstruct audit. The growing extension of State audit to affairs managed by persons not in the Public Service, accentuates the disadvantage of not having powers of inquiry possessed by other State Auditors, and the absence of the proposed provision aids in the evasion of legitimate inquiry. The Local Government Act gives the powers required to Local Government examiners, but, through an evident omission, the provision was not made in the Audit Act, although at the time of its passage statutory power in this regard had been given to every other Australasian Auditor-General.

CABINET.

A practice is growing of citing Cabinet to me as an authority for various acts which are judged by many officials to be authorised as by a decision of the Executive Council, and I have been referred to Cabinet decisions as authorities for breaches of the law. For example, it was found that the Railway Commissioners were acting last year in contravention of the law in regard to passes, and was informed that the action was the result of a decision of Cabinet. The Commissioners were asked if they had been legally advised that Cabinet was a recognisable authority as against the Act, and ascertained that the Commissioners had not sought advice, but had accepted the authority as sufficient. During the current year it was found that the Rules of the Supreme Court had been set aside by the Department of the Attorney-General and of Justice as the result of a Cabinet decision. The difficulty was adjusted by the Rules being altered. When Cabinet arrives at a decision, officials should see that the proper steps are taken to carry out the decision. Of the two cases cited here as examples, the first should have been met by advising the Ministers that an amendment of the

the law was necessary; and in the second, the officials concerned should have taken the steps necessary to obtain the alteration of the rules required, without waiting for the Auditor-General's action. Officially, confusion of ideas appears to prevail as between Cabinet and the Executive Council in matters clearly requiring the approval of the Governor-in-Council.

DEFAULTERS.

There were fifteen officers reported as defaulters in the year, of whom eleven were in the Public Service and four in Public Hospitals.

The total amount of default by Public Officers was £909 9s. 11d., of which £519 14s. 8d. were recovered, and £177 4s. 4d. will be recovered from Guarantee Fund; and of Hospital Officers, £719 11s. 8d., all of which was recovered. The net loss was therefore only £212 10s. 11d.

Considering the magnitude of the financial transactions of the Public Service, and of the subsidised institutions concerned, the losses are exceedingly small.

In the last report attention was drawn to the unsatisfactory custom of permitting each Department to decide whether a defaulter should be prosecuted. Following up the case therein referred to, the Premier brought this matter before the Cabinet, who decided that in future the question of prosecuting Public Officers is to be determined by the Attorney-General, and this direction has been given effect in the cases above mentioned.

In addition to the above, several frauds were detected in the Government Savings Bank, but the guilty parties not having yet been discovered, I am unable to list the defaulters. The amount involved was £1,445.

An additional sum of £307 16s. 11d. was recovered on account of the deficiencies of W. H. Walsh-Torr—reported last year.

The list of defaulters will be found in Appendix 9.

JUSTICE DEPARTMENT.

During the year the accounts of some of the Acting Clerks of Petty Sessions, who are stationed in remote places in the State, by the usual courtesy of the Justice Department, were examined by the visiting Police Magistrates. These accounts are inspected by the Inspectors of Public Accounts as opportunities offer.

CROWN LAW OPINIONS.

In accordance with the terms of section 61 of the Audit Act, the opinions of the Attorney-General obtained during the year are reproduced in Appendix 18; and following the practice of past years, copies of the Crown Solicitor's opinions, which are of public interest, are shown in the same Appendix.

TRAWLING INDUSTRY.

Owing to the Trawling Industry being found to be in an unsatisfactory state, a special report was made to the Minister controlling the Industry, the Chief Secretary, on the 29th March last.

The Minister caused me to be supplied with a copy of his minute thereon, of the 29th April last, which showed that he, too, recognised the need of alteration.

As, however, the Public Service Board has been investigating the whole matter under the provisions of Section 9 of the Public Service Act, 1902, I refrain from comment until the Board shall have completed its inquiry.

DEFENCE MATTERS.

The Defence of the State being a matter of Federal concern, any expenditure by the State upon military objects or assistance to the Federal authority is subject to its criticism. The State has expended public moneys upon various objects, without, so far as I know, objection by the Federal authorities, and a Return ordered by the Legislative Assembly to be printed 5th April, 1916, shows certain expenditures in regard to Recruiting, Concessions to Public Servants on Military Service, Accommodation for Wounded Soldiers, Transport by Rail, and various minor matters. At such a time as this, one should be loth to criticise any assistance afforded by the State to the Military, but the correspondence in the case under notice does not warrant the assumption that a School of Aviation, not controlled by the Federal authorities, is of military significance. I, therefore, deem it my duty to bring under notice the following letters. In response to my further inquiries, I have been informed that the papers will be forwarded to me when available.

Sir,

Sir,

Department of Audit, 20th June, 1916.

In forwarding the papers as to the Aviation School, asked for urgently by you, in memorandum herewith, I have to state that as this school, in view of the disclaimer of Senator Pearce, Acting-Premier, Commonwealth of Australia, herewith, dated 9th December, 1915, has now no military significance, and is apparently, from his letter, quite unnecessary in any scheme for the defence of the Empire, and has no warrant on the score of urgency, it would be advisable for your Committee, as responsible advisers in the matter, to make such representations as would lead to the speedy presentation of the scheme to Parliament for its sanction.

I have, &c.

F. A. COGHLAN,

Auditor-General.

The Executive Member, Committee of Control, Aviation School.

Sir,

Department of Audit, Sydney, 17th July, 1916.

In returning the papers as to the New South Wales School of Aviation, forwarded to me by the courtesy of the Acting-Premier, I beg to state for the Minister's information that I have read the letter of the 5th July of the Executive Member of the Committee of Control. It shows that my letter of 20th June was fully justified, and that we are expending public moneys on a project which, however admirable in advancing aviation in Australia, is posed as one of military value, while the military authority here declines to recognise it as of military significance.

The question of the urgency of the establishment of this school has been left untouched by the Executive Member.

Examination of Mr. Cutler's letter does not show that the military officers referred to in the second paragraph have any knowledge of Senator Pearce's decision. If they had, they would not be expected to have been prepared to make the concession to the military students indicated. The number of such students is not named. Whatever the number may be, it seems to be the duty of the Committee of Control, in view of the very definite decision of the Federal Minister of Defence to take steps to ascertain if such students are accepted at the school with the consent of the Minister of Defence.

The reference in the letter to Lieutenant-Colonel Reynolds, Lieutenant Stutt, and the Imperial Authorities, is of no value, unless it can be shown that the Imperial Authorities are fully informed of the status of this particular school, and the attitude of the local military authority to it.

In regard to the concluding paragraphs of the letter, I may point out that the Committee has no power to enforce enlistment. The Committee do not appear to have any regard to the fact that, seeing that a pupil trained by them, if subsequently accepted, must be trained by the military, there is large wastage in their scheme.

I have, &c.,

(Signed) F. A. COGHLAN,

Auditor-General.

The Secretary, Premier's Department.

REPORT OF THE PUBLIC ACCOUNTS COMMITTEE.

In accordance with statutory requirements, the report of the Public Accounts Committee is published herewith, *vide* Appendix 21.

Part VI.

PUBLIC WORKS AND NORTON GRIFFITHS & COMPANY.

The following documents, ordered by the Legislative Assembly to be printed, disclose certain arrangements between the Government of New South Wales and the firm of Messrs. Norton Griffiths and Company for the carrying out of certain Public Works—

- (a) Minute by the Premier, ordered to be printed 1st July, 1915.
- (b) Bank Undertaking, " " 1st July, 1915
- (c) Copies of Cablegrams, " " 8th July, 1915.
- (d) Original Agreement, " " 28th July, 1915.
- (e) Copy of Bond, " " 12th Aug., 1915.

These show the undertaking made by the two parties; and [the company has been carrying on operations as from 1st July, 1915, under the agreement of 24th April, 1915, printed, as above. The company established offices in the State prior to the date mentioned, and incurred certain expenditure which was subsequently met by the Treasury. The Agreement provided that, whereas the Government of New South Wales requires the following works should be carried out, namely :—

Warragamba Water Conservation Scheme,
 Chichester Water Conservation Scheme,
 City Railway, and portion Eastern and Western Suburbs Railway to Bondi Junction, and Weston Road, Balmain, respectively,
 Broken Hill—Condobolin Railway,
 Glenreagh—Dorrigo Railway,
 The North Coast Railway (Kempsey to Macksville),
 North Coast Railway (Macksville to Coff's Harbour),
 North Coast Railway (Coff's Harbour to Glenreagh),
 Dubbo to Werris Creek Railway (Section Binnaway to Werris Creek),
 Coff's Harbour Works,
 Stockinbingal to Forbes Railway (Section No. 2),
 Wagga Wagga to Tumberumba Railway (Section Humula to Tumberumba),
 Sydenham to Botany Railway,
 Enlargement of the Main Canal of the Northern Murrumbidgee Irrigation System ;

or other works in substitution therefor to be decided by the Minister ; John Norton Griffiths, carrying an business as Norton Griffiths and Company, agreed to carry out the said works as the Government shall indicate, to an amount involving an expenditure of at least ten million pounds, on terms set out, and Norton Griffiths and Company agreed to underwrite and assist in the raising of certain loans, up to an amount of ten million pounds, that may from time to time be required by the Government, during the currency and for the purposes of the agreement.

The terms of the Agreement are such that attention must be invited to the text thereof, as shown in the printed reproduction, as, in the circumstances, it is undesirable to set out a condensation here.

The only reference to the Audit Act and the Auditor-General, in the Agreement, is in regard to certain accounts referred to in clause 11 of the Agreement, wherein it is stated that nothing in the clause shall in any way be deemed to affect the right of the Auditor-General to inspect the said accounts, or otherwise exercise his functions under the Audit Act, in connection therewith.

It will be evident from perusal of the Agreement that the greater the expenditure, the greater the agents or contractors' commission. The estimate for the proposed works is £10,000,000, but it is usual for estimates to be exceeded. Five per cent. commission is to be paid to the contractors on expenditure, which will be from loans for which the State will be also paying the interest charges thereon.

From the printed documents already presented to Parliament, it is clear that in normal times no State, such as this, would deem it necessary to enter upon such an engagement. It must be left to the future to actually demonstrate that the difference in cost of such an enterprise, and that of contract, or of departmental work, is justifiable.

It was understood that £4,000,000 would be expended under the Agreement during the first year the scheme was in operation. A statement has, however, been furnished representing that £1,112,000 has been expended during that period.

Under the Agreement two officials are interposed between the Government and the Company. The first is Director-General of Public Works, who has large powers under the Agreement, and the other, whilst the Chief Accountant of Norton Griffiths and Company, is a public servant, and is also the Chief Accountant of the Government in respect of this undertaking. Recently he has been given an Assistant, who is also a public servant. While naturally expecting, and in this case receiving, a high interpretation of public duty, the State must recognise that the interposition of an official or two between a corporation and State interests may easily be objectionable. A huge organization has certain interests, and those employed by it share in the interests. It would, therefore, not be out of the way for the responsible Government officials to be somewhat reluctant to cause a breach with the organization. In the very limited area in which I am permitted to move, by the terms of the Agreement, there appear to me to be evidences of such hesitancy, and I fully sympathise with the position of those concerned in dealing with the administration.

The attached correspondence will illustrate some of the many difficulties presenting themselves, and attention is invited to the Crown Law opinion in regard to the Agreement given in Appendix 18.

GENERAL ACCOUNTS AND COST-KEEPING AUDIT AND INSPECTION.

Gentlemen,

Department of Public Works, 21st February, 1916.

I have lately been in receipt of a number of queries from the Auditor-General bearing on the expenditure by your firm for various articles in connection with the carrying out of the works comprised in your agreement with the Government.

In dealing with the queries referred to, I have taken into consideration the fact that your firm is entrusted with the carrying out of the works comprised in the Agreement, and that it is desirable that, as far as possible, you should have my assistance in doing so.

In a number of cases, however, the expenditure on miscellaneous items appears to me to closely approach the border line of extravagance, and is such that the Department would not, I consider, be justified in incurring were the works carried out by the Government. While the majority of these cases are probably not covered by my powers under the Agreement, they call for some notice, and I would ask you to, as far as possible, meet the wishes of the Auditor-General by falling in to the utmost with the ordinary Government procedure in the matter of miscellaneous expenditure.

It will be unnecessary for me to quote specific instances, but I may mention that one of the matters referred to is the designing of office furniture by an Architect, and the payment of his fees on which commission is charged.

I have, &c.,

Messrs. Norton Griffiths & Company,
25 O'Connell Street.

(Sd.) J. DAVIS,

Director-General.

EXTRACT from letter of Director-General of Public works to Auditor-General, 21st February, 1916.

... "The Auditor-General may rely on my co-operation in all matters which necessitate restriction on the supervisor's action in the matter of expenditure, but it must be understood that there are many matters in which it is difficult to define the line of demarcation, and others where the impropriety of the expenditure is obvious, such as the purchase of horses by Mr. Morton as agent, the provision for medical service, and the erection of a hospital at Coff's Harbour."

NORTON GRIFFITHS AND COMPANY—AGREEMENT WITH THE GOVERNMENT.

Department of Audit, Sydney, 29 February, 1916.

Sir,

In reference to your letter of 21st February, instant, respecting Audit Queries dealing with the question of expenditure on miscellaneous items in connection with works being carried out by Norton Griffiths and Company under that Agreement, I have to inform you that these queries were raised with the object of obtaining mainly an expression of your opinion, and were not intended to involve a demand on the firm for cessation or reduction of the particular expenditure challenged, or an accusation of extravagance.

The Agreement is framed on broad lines, and it is the duty of this Department to make specific application of its clauses to individual cases. If the Director-General considers it advisable to exert pressure on the firm, the query merely becomes an academic one, as to how far the Auditor-General believes the Director-General is exercising his powers.

The interpretation of the Agreement and the powers of the Director-General in restraining the firm from incurring unnecessary or apparently extravagant expenditure, must, in cases of dispute, ultimately be decided by the Crown Law Authorities, as to the legal rights of the firm under the Agreement. These would seem to be chiefly—

- (a) Specific definition of the powers of the firm in Expenditure.
- (b) The right of the Director General to veto such expenditure on the grounds set out—that it is unnecessary or that it is extravagant.

It may be added that while I am not in disagreement with his idea of regarding the administration of the Agreement in a broad way, I trust he will see that the broad interpretation shall not be one-sided. I have seen no evidence that the broad view is taken by the agents, but rather that the instances of what he characterises in his letter as cases “approaching the border line of extravagance” abound. If this is to continue, the cancellation of the Agreement, referred to by the Director-General as the only remedy, cannot be deplored. The precedents set up by the passing by him, the responsible officer on the part of the State, of expenditures, which did not commend themselves to him, will, probably, be cited and used to justify not only like expenditures, but of those which may appeal to him less strongly.

I have, &c.,

F. A. COGHLAN,

Auditor-General.

The Director-General for Public Works, Public Works Department.

A suggestion that a claim should be made against Messrs. Norton Griffiths and Company for the amount paid by them in excess of contract rates, was referred to the Crown Solicitor by the Director-General of Public Works, who was advised that “Unfortunately the Arbitration Clause in the Contract as a means of summarily settling disputes is of little use, and in most cases unworkable.

“I see no legal objection to the deduction being made from the Commission. Of course, the set-off would still have to be justified by the Department in any litigation.

“It appears to me that the stand taken by the Department is the correct one, and that Norton Griffiths and Company’s objection to comply with the requirements of the annual contracts merely arises from indifference.”

Part VII.

THE PUBLIC DEBT.

The details of the debt shown on pages 150 to 165 of the Treasurer's Accounts have been epitomised and the transactions during 1915-16 have been briefly given on page 175 of this Report, dealing with the Treasurer's Accounts, and the total Public Debt on 30th June, 1916, has been already stated as £130,514,018 5s. 5d.

The reproductiveness of our borrowings is indicated in the statement, "Excess Receipts Available to Meet Interest," on page 176 of this Report.

The Loans maturing in future years up to 1925 are shown on page 176 in the table, entitled Repayment of Loans.

The operations of the State Debt Commission are indicated on pages 176-177. Under the provisions of the 1914 Act the Commission has had to repay to the Treasury the statutory contribution from the Consolidated Revenue Fund of £350,000. The last repayment was the third in succession.

The Commission was constituted by the State Debt and Sinking Fund Act, 1904, to administer from 1st July, 1905, the various Trust Accounts and balances at credit of certain special accounts, but the annual contributions have practically ceased. Had it not been for the Act of 1914, the Commissioners would have had available £1,050,000 for the reduction of the debt. From the 1st July, 1905, to the 30th June, 1913, Stocks, Debentures, and Bills had been redeemed to the amount of £3,518,717 18s. 3d., and during that period the Commissioners also purchased and held, until the respective dates of maturity, New South Wales Stock to the face value of £216,167 10s.

The appropriations for Loan Services, and the transactions thereon, are shown in Appendix 6 which includes the Reconciliation of the Appropriation with Expenditure.

The growth of the Interest Bill of the State is indicated hereunder:—

				£
Year ended 30th June,	1912	...	...	3,556,697
"	" 1913	...	...	3,687,735
"	" 1914	...	...	4,086,200
"	" 1915	...	...	4,307,901
"	" 1916	...	...	4,728,980

I have to thank the Government Printer and his staff for the speed and accuracy with which their valuable assistance has been given in the preparation and publication of this Report.

Department of Audit,
21st September, 1916.

F. A. COGHLAN,
Auditor General.

APPENDIX 1.

ADVANCE TO TREASURER, 1915-16.

STATEMENT OF AMOUNTS TO BE RECOVERED.

Account.	Amount.	Total.	Recoverable from—	Account.	Amount.	Total.	Recoverable from—
CONSOLIDATED REVENUE ACCOUNT.				OTHER ACCOUNTS—continued.			
	£ s. d.	£ s. d.			£ s. d.	£ s. d.	
Commerce Act.....	6 3 5			Brought forward	305 14 10	7,042 4 2	
Navigation, Commonwealth	55 15 8			Mrs. M. Walker, stranded, 2nd-			
Investigation—Worm nests in				class passage to San Francisco	20 0 0		
cattle.....	22 0 7	82 19 8	Commonwealth	G. H. Jones, Agent-General's			
Union of South Africa	1,365 5 10		Government.	Office	0 8 4		
Straits Settlements Government..	265 13 3			Agent-General, cash lost by G. H.			
Mauritius Government.....	789 6 11			Jones	33 15 0		
Hongkong Government	90 16 6			Ruth Grayson, per Agent-Gene-			
Federated Malay States	162 15 10			ral	30 0 0		
Ceylon Governments.....	130 14 6			A. H. Baldock, per Agent-General	2 0 0		
Dublin Metropolitan Police	16 0 0	2,829 12 10	Imperial	Madam Nikolenko, wife of Sergt.			
			Government.	Nikolenko, of Russian Army—			
Immigration Department—				Cost of passage	20 0 0		
Passage money for domestics	21 4 6			Erskineville Bootmaking School..	850 0 0		
Paymaster, Treasury.....	1,200 0 0	1,221 4 6	Various	Cost of despatching men to			
			Departments.	Duplication Works	824 13 10		
Salaries:—				Wheat Area Establishment Store			
Public Service Board	166 13 4			Account.....	3,247 10 8		
Public Works Department	266 13 4			Forest Vale Demonstration Farm			
State Children's Relief Depart-				Store Account.....	422 7 1		
ment	63 15 1			Forest Vale Demonstration Farm			
Labour and Industry	75 0 0			on account of preparation	102 18 3		
Government Printer.....	16 1 9			Woodlands Wheat Area—Pur-			
Lands Department.....	46 13 4	634 16 10	Various	chase of Store sheep	1 12 7		
			Departments.	Erection of Tobacco Curing Barn			
Immigration Joint Department—				at Piallamore	128 1 0		
Percy Hunter, Salary	925 0 0			Superphosphates purchased last			
Percy Hunter, return passage				year for necessitous farmers ..	4,439 14 7		
money, Sydney to London..	310 3 9	1,235 3 9	New South Wales	Motor Car Account, L. V. D'Apice	138 10 10		
			and Victorian	Broken Hill unemployed trans-			
			Governments.	ferred to Mount Morgan	32 17 7		
				Public Trustee, Advances re-			
				quired for Expenses administer-			
				ing Estates	350 11 5		
				Munitions of War—Manufacture			
				of Shells	7,200 5 9		
				Royal Commission—Border Rail-			
				ways, Fees, Victorian Members	257 13 0		
				National Park Guide—Cost of			
				Printing	330 11 0		
				Imperial Bureau of Entomology—			
				Tasmanian proportion	13 0 0		
				State Bakery	307 0 4		
						19,059 6 1	Various
						Total £	Sources.
						26,101 10 3	
CLOSER SETTLEMENT ACCOUNT.							
Expenses in connection with							
Sundry Estates	1,037 6 7	1,037 6 7	Closer				
			Settlement.				
OTHER ACCOUNTS.							
Newcastle Ballast Accounts							
against German boats—Prizes							
of War	36 0 10						
Repatriation and Relief to							
stranded Australians.....	269 14 0						
Carried forward	305 14 10	7,042 4 2					

APPENDIX 2. RECEIPTS AND EXPENDITURE OF CLOSER SETTLEMENT ESTATES. For period ended 30th June, 1916.

Receipts.		Expenditure.						
Estate.	Amount.	Estate.	Area Purchased.	Purchase Money.	Contingent Expenses.	Total Expenditure at 30th June, 1916.	Overdue Instalments at 30th June, 1916.	
	£		a. r. p.	£ s. d.	£ s. d.	£ s. d.	No. of Purchasers.	Amount Overdue.
Bibbenluke	11,221	Bibbenluke	16,090 1 3	60,338 10 2	2,140 12 10	62,479 3 0	4	295
Boorabil	2,012	Boorabil	8,716 3 0	17,433 10 0	211 6 4	17,644 16 4	....	....
Boree Creek	16,432	Boree Creek	17,060 0 0	61,385 1 0	937 15 3	62,322 16 3	14	2,422
Brookong	9,555	Brookong	11,996 0 0	42,17 0	6,967 7 3	49,137 7 3	6	901
Bygalore	545	Bygalore	19,163 2 11	48,867 2 0	15 16 0	48,882 18 0	....	....
Cole Park and Malton	3,371	Cole Park and Malton	3,131 0 17	14,039 19 7	279 4 6	14,369 4 1	1	46
Coreen and Back Paddock ..	37,959	Coreen and Back Paddock ..	37,779 0 30	140,000 0 0	1,635 12 9	141,635 12 9	28	4,944
Crowther	9,609	Crowther	10,563 1 24	52,200 10 3	3,818 5 3	56,018 15 6	6	1,047
*Emu Park	371	*Emu Park	1,320 3 0	3,463 6 4	73 0 7	6,536 6 11	....	....
*Eulabil	398	*Eulabil	906 2 30	6,448 13 9	141 6 5	6,590 0 2	....	....
Everton	4,765	Everton	6,475 2 0	19,426 10 0	1,436 0 11	20,862 10 11	3	244
Forest Vale .....	.....	Forest Vale	20,642 0 0	56,765 10 0	49 17 3	56,815 7 3	....	....
Gobbagombalin	85,230	Gobbagombalin	61,865 3 0	207,560 0 0	2,995 12 10	210,559 12 10	84	11,053
Gorman's Hill, West .....	.....	Gorman's Hill, West	3,980 0 0	8,457 10 0	.....	8,457 10 0	....	....
Gunningbland	7,105	Gunningbland	12,404 0 0	37,212 0 0	374 18 9	37,586 18 9	4	714
Hardwicke	6,096	Hardwicke	6,141 0 34	26,100 3 0	490 14 6	26,590 17 6	3	489
Larras Lake	12,636	Larras Lake	11,537 3 0	53,830 0 0	6,524 2 3	60,354 2 3	4	633
Maharatta	15,045	Maharatta	20,066 2 21	72,189 17 5	1,658 11 10	73,848 9 3	5	449
Marrar	33,917	Marrar	26,607 2 0	68,777 0 0	789 2 3	69,566 2 3	8	767
Mungery	23,834	Mungery	55,158 2 15	115,878 0 11	4,979 12 5	120,857 13 4	28	5,766
Myall Creek	68,854	Myall Creek	53,928 2 7½	138,866 0 2	5,708 13 3	144,574 13 5	24	1,880
Nangus	4,887	Nangus	7,454 2 26	29,818 13 0	150 14 7	29,969 7 7	11	1,833
*North Barellan	1,119	*North Barellan	4,366 0 0	18,022 3 9	702 2 5	18,724 6 2	....	....
North Logan	13,784	North Logan	11,433 3 35	54,461 8 3	4,808 19 11	59,270 8 2	15	1,213
Peel River	118,284	Peel River	99,618 2 0	405,416 6 6	36,329 8 2	441,745 14 8	65	7,712
Piallaway and Walhallow ..	13,030	Piallaway and Walhallow ..	12,396 0 14	61,980 8 9	1,763 15 9	63,744 4 6	14	1,733
Pine Ridge	6,636	Pine Ridge	7,845 1 0	28,790 8 8	981 11 6	29,772 0 2	1	112
Richlands	10,018	Richlands	8,708 2 35	34,884 17 6	658 13 1	35,543 10 7	2	57
Sunny Ridge	15,396	Sunny Ridge	12,015 1 14	49,038 3 8	414 17 7	49,453 1 3	5	668
Tibbereenah	9,296	Tibbereenah	12,306 3 18½	49,022 4 4	3,077 19 4	52,100 3 8	21	1,513
Tuppall	42,000	Tuppall	49,160 3 11	221,223 13	1,738 9 2	222,962 2 10	74	9,603
Ungarie South	363	Ungarie South	11,668 0 17	33,545 16 1	....	33,545 16 1	....	....
Walla Walla	82,199	Walla Walla	50,137 1 36	250,687 7 6	3,233 9 5	253,920 16 11	21	2,381
Wandary	7,753	Wandary	8,960 3 7	36,963 5 6	186 3 2	37,149 8	3	250
Warrah	28,983	Warrah	45,006 0 0	192,747 0 0	16,321 3 4	209,068 3 4	19	2,900
Improvement Leases, &c., resumed under Closer Settlement Act, 74 of 1912.....	15,907	Improvement Leases, &c., resumed under Closer Settlement Act, 74 of 1912.....	487,279 0 0	163,918 4 3	4,666 2 7	173,584 6 10	---	---
£ 718,660			1,233,332 3 1	2,889,979 6 0	116,315 3 6	3,006,294 9 6	473	61,625

* These Estates were paid for by Ministerial Certificates.

APPENDIX 3.

Public Works Account—Net Expenditure.

From date of commencement of Fund to 30th June, 1916.

Head of Service.	Construction.	Renewals.	Total.
	£ s. d.	£ s. d.	£ s. d.
STATE UNDERTAKINGS—			
Business—			
Railways and Tramways—			
Railways (<i>opened and unopened for traffic</i>)	269,265 1 9	.....
Tramways (<i>opened and unopened for traffic</i>)	26,363 0 9	.....
	295,628 2 6	.....
Water Supply and Sewerage—			
Metropolitan Water Supply ..	124,564 11 11	156,898 12 0	
Metropolitan Sewerage ...	20,394 7 3	39,968 18 9	
Hunter District Water Supply and Sewerage ...	22,933 8 1	2,849 2 4	
	167,892 7 3	199,716 13 1	
Sydney Harbour Trust ...	.....	202,563 10 4	
Total Business ...	463,520 9 9	402,280 3 5	
Industrial—			
State Clothing Factory ...	6,943 13 6	.....
Uhr's Point Timber Yard and Depôt ...	27,886 7 0	.....
State Motor Garage—Glebe ...	2,670 18 3	.....
Building Construction Branch ...	699 6 8	.....
State Power Station ...	3,486 0 0	.....
Murrumbidgee Irrigation Areas ...	179,316 3 7	.....
Total Industrial ...	221,002 9 0	.....
Other—			
Water and Drainage Trusts, &c. ...	105,474 5 10	10,607 2 10	
New Public Abattoirs, Homebush Bay ...	218 12 6	.....
Country Towns Water Supplies ...	79,056 19 10	90 7 0	
Country Towns Sewerage ...	42,655 17 7	.....
Housing Board—			
Construction of Roads, &c., "Dacey"			
Garden Suburb ...	6,692 19 9	.....
Observatory Hill Resumed Area ...	98,800 13 8	.....
Total Other ...	332,899 9 2	10,697 9 10	
Total State Undertakings ...	1,017,422 7 11	412,977 13 3	1,430,400 1 2
MISCELLANEOUS—			
Public Buildings and Sites—			
Justice—			
Police Buildings, Court-houses, &c. ...	217,000 19 1	10,047 1 5	
Gaols ...	2,416 11 5	1,633 6 10	
New Police Barracks, Redfern ...	14,355 10 4	.....
Nautical School-ship "Sobraon" ...	.....	2,440 12 11	
Penitentiary, Long Bay ...	132,527 15 1	.....
Girls Industrial School ...	3,869 3 7	306 9 8	
	370,169 19 6	14,427 10 10	
Lands—			
Pilliga Scrub ...	8,377 17 7	.....
Purchase of Wire Netting, &c. ...	1,772 15 4	.....
Forestry ...	27,526 19 6	.....
Wheat-growing, Woodlands and Tottenham ...	5,378 18 0	.....
	43,056 10 5	.....
Carried forward ...	£ 413,226 9 11	14,427 10 10	
Carried forward ...	£ 1,017,422 7 11	412,977 13 3	1,438,400 1 2

APPENDIX 3—continued.

Public Works Account—Net Expenditure—continued.

Head of Service.	Construction.			Renewals.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward ...	1,017,422	7	11	412,977	13	3	1,430,400	1	2
MISCELLANEOUS—continued.									
Brought forward ...	413,226	9	11	14,427	10	10			
Public Buildings and Sites—continued.									
Educational and Scientific—									
National Library ...	27,028	18	7	.....				
University of Sydney ...	153,450	10	2	.....				
Agricultural Colleges... ..	143,713	12	3	.....				
Public School Buildings, &c....	864,638	15	2	251,890	12	7			
Mining Museum	13,893	14	11	.....				
Technical and Educational Institutions	117,929	9	1	1,758	3	7			
Australian Museum	25,887	8	1	.....				
National Art Gallery... ..	10,825	16	3	.....				
Bureau of Microbiology	2,685	7	9	.....				
New Zoological Gardens—Taronga Park	28,642	9	9	.....				
Public Instruction Store-room ...	479	1	7	.....				
Teachers' Training College	6,000	0	0	.....				
Accommodation for State Children at				.....				
Gosford	4,888	15	5	.....				
Conservatorium of Music	22,121	11	8	.....				
Public Library	590	0	0	.....				
Observatory	150	3	11	.....				
	1,422,925	14	7	253,648	16	2			
Charitable Institutions—									
Metropolitan, Country and Suburban									
Hospitals	268,012	10	8	888	19	2			
Inebriates' Home	3,902	8	8	.....				
Royal Alexandra Hospital	13,000	0	0	.....				
Consumptive Hospitals	22,392	1	11	.....				
David Berry Hospital	9,837	16	11	.....				
Coast Hospital	69,408	17	4	428	0	5			
Rawson Seamen's Institute	1,000	0	0	.....				
Institutions & Hospitals for the Insane	199,038	13	7	813	17	10			
Ormond House	440	19	10	.....				
Benevolent Asylums	96,149	3	6	2,657	14	7			
Waratah Benevolent Home	118	7	11	.....				
Infants' Home	500	0	0	.....				
State Children's Relief	2,750	7	6	28	11	9			
Pennant Hills Cottage Homes	20	1	11	27	4	8			
Church of England Immigration Home	226	2	1	.....				
Children's Home, Parramatta ... ..	.....			0	14	10			
Deniston House, Ryde	500	0	0	.....				
	687,497	11	10	4,845	3	3			
Fire Stations	60,342	8	4	.....				
Recreation—									
Public Parks	156,100	11	5	103	14	3			
Centennial Park Improvements	7,710	5	2	2,466	2	11			
Botanic Gardens Improvements	9,857	12	6	.....				
Domain Improvements	2,411	19	9	.....				
Mount Kosciusko Hotel, &c....	55,923	5	2	1	5	11			
Thredbo River Accommodation House	451	5	9	.....				
Jenolan Caves... ..	23,553	8	1	125	6	0			
Newcastle Beach Improvements	3,225	9	8	.....				
Bondi Beach Improvements	5,638	15	10	.....				
Resumption of Foreshores	90,000	0	0	.....				
Yarrangobilly Caves	2,721	16	4	21	19	6			
Merewether Beach Improvements	550	0	0	.....				
Shelley Beach Improvements	50	0	0	.....				
Edward's Bay Beach Improvements... ..	200	0	0	.....				
Coogee Beach Improvements... ..	4,250	1	2	.....				
Little Coogee Beach Improvements	1,079	9	0	.....				
Carried forward ...	£ 363,723	19	10	2,718	8	7			
Carried forward ...	£ 2,583,992	4	8	272,921	10	3			
Carried forward ...	£ 1,017,422	7	11	412,977	13	3	1,430,400	1	2

APPENDIX 3—continued.

Public Works Account—Net Expenditure—continued.

Head of Service.	Construction.			Renewals.			Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward ...	1,017,422	7	11	412,977	13	3	1,430,400	1	2
MISCELLANEOUS—continued.									
Brought forward ...	2,583,992	4	8	272,921	10	3			
Public Buildings and Sites—continued.									
Brought forward ...	363,723	19	10	2,718	8	7			
Recreation—continued.									
Bronte Beach Improvements...	1,125	0	0	.....				
Maroubra Beach Improvements ...	1	11	1	.....				
South Steyne Beach Improvements ...	5,767	4	7	.....				
North Steyne Beach Improvements...	2,417	2	7	.....				
Warringah Shire Surf Bathing ...	870	0	0	.....				
Moree Baths ...	2,168	13	2	.....				
Katoomba Baths ...	1,516	7	3	.....				
Marine Drive, Drummoyne ...	110	9	3	.....				
Cronulla Beach Improvements ...	818	13	10	.....				
	378,519	1	7	2,718	8	7			
Administrative Establishments—									
Police and Prisons Department ...	4,532	11	5	.....				
Crown Law Offices ...	1,763	15	2	435	0	0			
Lands Offices, Country ...	8,042	15	2	830	19	6			
Lands Department, Head Office ...	1,240	14	10	1,600	5	0			
Treasury ...	2,138	3	10	1,179	2	4			
Registrar-General—Old Buildings ...	61,059	15	3	3,998	6	0			
Public Works Department ...	3,247	19	0	440	2	6			
Chief Secretary ...	.....			410	0	0			
Board of Health—Head Office ...	437	15	5	.....				
Public Instruction ...	34,557	7	9	.....				
Newcastle Works Offices ...	871	11	1	.....				
Registrar-General—New Building ...	12,890	17	4	.....				
	130,783	6	3	8,893	15	4			
Sundry Works and Services—									
Government Stores ...	1,679	18	11	.....				
Government Printing Office ...	1,526	0	0	40,802	18	0			
Explosives ...	52,727	5	4	2,122	0	11			
Motor Launches ...	1,000	0	0	.....				
Government Architect's Workshops,									
King-street ...	755	13	9	.....				
Testing House, Lithgow ...	2,997	3	1	.....				
Board of Health—Disinfecting Station	703	5	1	.....				
Royal Naval House ...	3,002	12	6	.....				
Morgue ...	6,159	14	9	.....				
Parliament House ...	12,781	13	10	6,372	15	8			
Compensation, Mining Purposes ...	1,099	18	9	.....				
Purchase of diamonds for diamond drills	.....			1,460	10	5			
Fisheries, Oil Launches ...	2,031	5	2	.....				
Nurseries ...	340	12	7	29	7	5			
Mount Kosciusko Fish									
Hatchery ...	128	0	3	.....				
Lord Howe Island, Visiting Magis-									
trate's Residence ...	383	11	8	.....				
State Governor's Residence ...	36,212	5	0	.....				
Country Residence...	802	12	7	.....				
Old Government House, Parramatta	216	5	5	3,972	1	8			
Aborigines—Purchase of Sites, &c. ...	1,000	0	0	.....				
Navigation—Cottages at Moruya ...	1,534	5	0	.....				
Oil Launch ...	823	10	11	.....				
New Moorings, Newc's'le	972	5	4	.....				
New Boiler and Propeller				1,786	16	11			
for "Ajax" ...	.....							
Carried forward ...	£ 128,877	19	11	56,546	11	0			
Carried forward ...	£ 3,093,294	12	6	284,533	14	2			
Carried forward...	£ 1,017,422	7	11	412,977	13	3	1,430,400	1	2

APPENDIX 3—continued.

Public Works Account—Net Expenditure—continued.

Head of Service.	Construction.	Renewals.	Total.
	£ s. d.	£ s. d.	£ s. d.
Brought forward ...	1,017,422 7 11	412,977 13 3	1,430,400 1 2
MISCELLANEOUS—continued.			
Brought forward ...	3,093,294 12 6	284,533 14 2	
Public Buildings and Sites—continued.			
Sundry Works and Services—continued.	128,877 19 11	56,546 11 0	
Navigation—Motor Launches for New-			
castle ...	955 8 6	.....
„ Motor Launches, Sydney	474 7 6	.....
„ „ „ Clarence	128 0 0	.....
„ New Boiler for Launch			
„ „ „ „ „ „		312 18 10	
„ Tug Boat, Clarence River	2,500 0 0	.....
„ New Waiting Room—			
Newcastle Pilots ...	969 1 6	.....
„ Life Boats ...	940 0 0	.....
„ Boatshed, Camden Haven	441 7 4	.....
Vaocluse House ...	594 2 10	.....
Old Naval Stores ...	4,583 0 4	.....
Scheyville Labour Farm ...	700 0 0	.....
Motor Garage, Cumberland-street ...	1,721 16 3	.....
Public Works Department Store			
Advance Account ...	30,000 0 0	.....
Daimler Motor Car ...	618 0 0	.....
Fumigating Chambers ...	6,273 15 10	.....
Cabmen's Shelter, Oatley Road, Pad-			
dington, removal ...	.....	35 0 0	
Dawes' Point Timber Depôt ...	3,698 14 10	.....
Locomotive Repair Shop, Newcastle...	3,121 15 3	.....
Vermin Proof Fence between New			
South Wales and South Australia...	2,996 5 11	.....
Town Planning, Lectures ...	.....	142 14 7	
	189,593 16 0	57,037 4 5	
Total Public Buildings and Sites £	3,282,888 8 6	341,570 18 7	
Roads and Bridges—			
Roads ...	108,104 11 2	9,851 14 4	
Bridges ...	149,386 8 9	117,011 6 3	
Punts, Ferries, and Launches ...	36,358 16 8	314 15 3	
Roads of Access to Crown Lands ...	128,283 7 0	.....
Grants to Shires and Municipalities ...	207,137 17 3	214,636 0 3	
	629,271 0 10	341,813 16 1	
Harbours and Rivers Navigation—			
Improvements to Harbours and Rivers	508,097 11 5	11,909 17 0	
Wharves, Docks, Appliances, &c. ...	196,050 7 10	16,228 9 4	
	704,147 19 3	28,138 6 4	
Total Miscellaneous ...	£ 4,616,307 8 7	711,523 1 0	5,327,830 9 7
Total State Services ...	£ 5,633,729 16 6	1,124,500 14 3	6,758,230 10 9
COMMONWEALTH SERVICES—			
Government Dockyard, Cockatoo ...	117,385 11 3	.....
Naval Station, Rushcutter's Bay ...	243 14 5	.....
Admiralty Victualling Stores ...	25,746 16 2	.....
Naval Captain-in-Charge—Residence	328 12 0	.....
Spectacle Island—Ordnance Stores ...	5,712 19 3	.....
	149,417 13 1	.....	149,417 13 1
Grand Total ...	£ 5,783,147 9 7	1,124,500 14 3	6,907,643 3 10

APPENDIX 4.
ABRIDGED ACCOUNT CURRENT—PUBLIC WORKS ACCOUNT.
 From date of commencement of the Account in 1906 to 30th June, 1916.

Particulars.	Amount.	Head of Service.	Construction.	Renewals.	Total.
	£ s. d.		£ s. d.	£ s. d.	£ s. d.
Receipts—		Net Expenditure—			
Amount appropriated from Consolidated Revenue Account and directed by Parliament to be paid to Public Works Account.....	3,200,065 0 0	State Undertakings—			
		Business—			
		Railways and Tramways	295,628 2 6	.....
		Metropolitan Water Supply and Sewerage	144,958 19 2	196,867 10 9	
		Hunter District Water Supply and Sewerage	22,933 8 1	2,849 2 4	
		Sydney Harbour Trust.....	.....	202,563 10 4	
			463,520 9 9	402,280 3 5	865,800 13 2
		Industrial—			
		State Clothing Factory.....	6,943 13 6	.....
		State Timber Yard and Depot, Uhr's Point	27,886 7 0	.....
		State Motor Garage, Glebe	2,670 18 3	.....
		Building Construction Branch	699 6 8	.....
		State Power Station	3,486 0 0	.....
		Murrumbidgee Irrigation Areas	179,316 3 7	.....
			221,002 9 0	.....	221,002 9 0
Two-thirds of the net Proceeds of the Sale of Crown Lands, exclusive of interest on purchase money,—less 20 per centum of such proceeds for cost of administration and other charges	3,903,550 5 1	Other—			
		Water and Drainage			
		Trusts, &c.	105,474 5 10	10,607 2 10	
		New Public Abattoirs, Homebush Bay	218 12 6	.....
		Country Towns Water Supplies and Sewerage	121,712 17 5	90 7 0	
		Housing Board—			
		Construction of Roads, Dacey Garden Suburb ...	6,692 19 9	.....
		Observatory Hill Resumed Area	98,800 13 8	.....
			332,899 9 2	10,697 9 10	343,596 19 0
			1,017,422 7 11	412,977 13 3	1,430,400 1 2
Net proceeds of Sale of Land under Section 4 of the Public Instruction Act of 1880.....	12,728 17 2	Miscellaneous—			
		Public Buildings and Sites	3,282,888 8 6	341,570 18 7	
		Roads and Bridges	629,271 0 10	341,813 16 1	
		Harbours and Rivers Navigation	704,147 19 3	28,138 6 4	
			4,616,307 8 7	711,523 1 0	5,327,830 9 7
		Commonwealth Services—			
		Government Dockyard, Cockatoo	117,385 11 3	.....
		Defence Works	32,032 1 10	.....
			149,417 13 1	.....	149,417 13 1
Public Schools Property Fund	714 10 8				5,477,248 2 8
					6,907,648 3 10
					209,410 9 1
		Balance carried forward to 1915-16			
	£ 7,117,058 12 11				£ 7,117,058 12 11

APPENDIX 5.
RAILWAYS LOAN ACCOUNTS—ABRIDGED ACCOUNT CURRENT.
 From date of commencement of the Account in 1910 to 30th June, 1915.

Particulars of Receipts.	Amount.	Particulars of Expenditure.	Amount.
	£ s. d.		£ s. d.
Receipts—		Net Expenditure—	
Proceeds of sale of Funded Stock (in Sydney) under Loan (Railways) Act, No. 4 of 1910.		Duplications—	
1917 Stock	£170,036 13 8	Main Suburban Line.....	33,103 4 11
1919 Stock	1,561,330 2 5	Southern Line	2,491,422 11 0
1923 Stock	266,093 1 1	Western Line.....	1,082,930 19 5
		Northern Line	1,010,533 15 2
		South Coast Line	1,415,600 7 1
	1,997,459 17 2		6,033,590 17 7
Act, No. 20 of 1913.		Rolling Stock	366,890 2 6
1942-62 Stock	2,791,913 16 0		6,400,481 0 1
Act, No. 14 of 1915.		Balance carried forward to 1916-17.....	1,388,892 13 1
Treasury Bills	3,000,000 0 0		
Total.....	£ 7,789,373 13 2	Total.....	£ 7,789,373 13 2

APPENDIX 6.

Appropriations for Loan Services and Transactions thereon, to 30th June, 1916.

Service.	Appropriations under Acts of Parliament.		Net Expenditure to 30th June, 1916.		BALANCES.			
					Written off.		Retained for Expenditure, 30th June, 1916.	
	(1)		(2)					
	£	s. d.	£	s. d.	£	s. d.	£	s. d.
State Undertakings:—								
Business	119,776,495	7 7	104,957,913	1 8	11,185,052	1 1	3,633,530	4 10
Industrial	4,545,519	1 2	4,220,314	17 1	40,986	2 6	284,218	1 7
Other	6,693,556	0 3	6,115,107	6 0	251,634	10 3	326,814	4 0
	131,015,570	9 0	115,293,335	4 9	11,477,672	13 10	4,244,562	10 5
Miscellaneous	15,555,407	11 4	13,209,186	18 8	1,685,577	2 2	660,643	10 6
	146,570,978	0 4	128,502,522	3 5	13,163,249	16 0	4,905,206	0 11
Commonwealth Services	4,274,218	17 11	3,960,084	19 11	314,133	18 0		
Public Works, Queensland	74,761	0 0	49,855	8 6	24,905	11 6		
	150,919,957	18 3	132,512,462	11 10	13,502,289	5 6	4,905,206	0 11
Renewals—Loans	25,185,585	0 0	23,049,613	2 3	2,129,871	17 9	6,100	0 0
Total	£ 176,105,542	18 3	155,562,075	14 1	15,632,161	3 3	4,911,306	0 11

RECONCILIATION.

With Appropriation.

	Column (1)	£	s. d.	£	s. d.
Total Appropriations under Acts of Parliament				176,105,542	18 3
Appropriations, as per Public Debt Statement (page 158)		176,532,080	5 7		
Add Reappropriations to other services		278,662	12 8		
		176,810,742	18 3		
Deduct Loans, 1842 to 1855, not included		705,200	0 0		
Total Appropriations under Acts of Parliament, as above				176,105,542	18 3

With Expenditure.

	Column (2).	£	s. d.	£	s. d.
Net Amount of Loan Expenditure, 30th June, 1916				155,562,075	14 1
Net amount of Loans raised, as per Public Debt Statement (page 158)		142,737,450	7 9		
		£	s. d.		
Add Treasury Bills raised for Loan Services, 55 Vic. No. 7		3,983,077	1 9		
Act No. 46 of 1899		3,972,506	6 6		
10 of 1900		986,564	10 0		
94 of 1902		3,964,044	9 5		
14 of 1903		249,684	7 6		
8 of 1904		1,901,928	15 0		
31 of 1904		239,100	0 0		
36 of 1905		1,247,812	10 0		
19 of 1907		775,667	10 0		
43 of 1910		739,312	10 0		
43 of 1910		739,312	10 0		
57 of 1912		1,996,502	10 0		
25 of 1911		3,478,888	15 0		
57 of 1912		3,792,484	0 0		
5 of 1914		7,455,000	0 0		
31 of 1914		1,789,616	7 10		
14 of 1915		919,449	10 0		
30 of 1914		277,300	0 0		
31 of 1914					
56 of 1915		175,838	13 1		
Amount short raised under 36 Vic. No. 17, and made good from Consolidated Revenue				37,944,777	16 1
Debit Balance, 30th June, 1916, General Loan Account				4,234,204	18 9
				184,916,433	2 7
Less Treasury Bills retired, 55 Vic. No. 7		4,000,000	0 0		
Act No. 46 of 1899		4,000,000	0 0		
10 of 1900		1,000,000	0 0		
94 of 1902		4,000,000	0 0		
14 of 1903		250,000	0 0		
8 of 1904		1,902,900	0 0		
31 of 1904		240,000	0 0		
36 of 1905		1,250,000	0 0		
19 of 1907		2,000,000	0 0		
25 of 1911		4,750,000	0 0		
43 of 1910		3,800,000	0 0		
57 of 1912		705,200	0 0		
5 of 1914		67,364	15 5		
Immigration Debentures, 1842-1855		1,388,892	13 1		
Amount over raised				29,354,357	8 6
Credit Balance, 30th June, 1916, Railways Loan Account					
Net amount of Loan Expenditure, 30th June, 1916, as above				£155,562,075	14 1

APPENDIX 7.

General Loan and Railways Loan Accounts—Net Expenditure.

From commencement of Loan Accounts to 30th June, 1916.

Head of Service.	Amount.						Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
STATE UNDERTAKINGS—									
BUSINESS—									
Railways and Tramways—									
Railways (<i>opened and unopened for traffic</i>)	72,734,730	18	8						
From Harbours and Rivers, &c., Votes	661,088	4	7						
	73,395,819	3	3						
Tramways (<i>opened and unopened for traffic</i>)	8,646,117	16	11						
				82,041,937	0	2			
Water Supply and Sewerage—									
Metropolitan Water Supply (<i>in opera- tion and under construction</i>) ...	7,560,908	16	11						
Metropolitan Sewerage (<i>in operation and under construction</i>)	6,692,579	7	4						
				14,253,488	4	3			
Hunter District Water Supply (<i>in opera- tion and under construction</i>) ...	594,886	8	3						
Hunter District Sewerage (<i>in operation and under construction</i>)	478,573	18	1						
				1,073,460	6	4			
				15,326,948	10	7			
Sydney Harbour Trust—									
From Trust's Votes	3,244,989	1	7						
" Public Works' Votes	1,180,975	8	0						
" Darling Harbour Wharves Re- sumptions	3,163,063	1	4						
				7,589,027	10	11			
INDUSTRIAL—							104,957,913	1	8
Government Dockyard, Newcastle ...				451,740	16	4			
Rozelle Joinery Works				29,017	4	2			
State Brickworks—									
Homebush Bay—Establishment ...	71,683	3	8						
" " To provide means of delivery	14,289	14	5						
				85,972	18	1			
Botany—Establishment	28,035	2	8						
" To provide means of delivery	873	9	4						
				28,908	12	0			
State Metal Quarries				75,223	7	10			
State Lime Quarry—Establishment ...				13,436	14	11			
State Clothing Factory—Establishment ...				5,200	0	0			
Uhr's Point Timber Yard and Dépôt ...				124,402	16	7			
State Cement Works				357	19	8			
State Quarry, Maroubra				13,353	19	3			
State Bakery				13,995	0	0			
State Monier Pipe and Reinforced Concrete Works				18,160	6	10			
State Motor Garage, Glebe				2,286	9	0			
State Trawlers				53,065	12	0			
Building Construction Branch				14,698	12	10			
State Power Station				29,068	18	6			
Murrumbidgee Irrigation Areas				3,261,425	9	1			
							4,220,314	17	1
OTHER—									
Water Conservation and Irrigation—									
Water and Drainage Trusts, &c. ...				1,410,897	1	9			
Glebe Island Abattoirs				41,679	15	1			
New Public Abattoirs—Homebush ...				901,381	7	0			
Meat Distributing Dépôt, Pyrmont ...				42,835	1	4			
Housing Board—									
Housing Fund (<i>Dacey Garden Suburb</i>) ...	130,000	0	0						
Observatory Hill Resumed Area ...	1,247,387	11	4						
				1,377,387	11	4			
Country Towns Water Supply (<i>in opera- tion and under construction</i>) ...	1,985,021	8	11						
Country Towns Sewerage (<i>in operation and under construction</i>)	355,905	0	7						
				2,340,926	9	6			
							6,115,107	6	0
Carried forward							£ 115,293,335	4	9

APPENDIX 7—continued.

General Loan and Railways Loan Accounts—Net Expenditure—continued.

Head of Service.	Amount.			Total.		
	£	s.	d.	£	s.	d.
Brought forward ... ..	.....			.....
MISCELLANEOUS.						
Public Buildings and Sites—						
Justice—						
Court-houses, Police-stations, and Lockups	533,016	8	2			
Gaols	188,141	14	4			
Mounted Patrol Barracks (<i>Sydney and Country Districts</i>)	15,729	12	5			
New Police Barracks, Redfern	22,000	0	0			
New Water Police Court and Watch-house, Sydney	9,483	6	11			
Central Police Court—Site and Buildings	78,000	0	0			
Supreme Court	2,973	6	6			
Law Offices, Chancery Square	1,900	0	0			
Steam Launch, Water Police	2,730	0	0			
Penitentiary, Long Bay	42,333	10	2			
Juvenile Reformatories	19,946	17	9			
Site and Buildings, Boys' Reformatory...	8,295	11	10			
Trial Bay Prison... ..	33,411	8	4			
Agriculture—				957,961	16	5
Tottenham Wheat-growing ... ..	.....			94,828	6	6
Lands—Ordinary—						
Blockholders' Loan Fund	2,000	0	0			
Loan to Pastures Protection Boards for purchase of wire-netting for destruction of rabbits	51,824	8	3			
Thinning-out and Improving Forest Reserves and Crown Lands	234,988	11	6			
Advances to Settlers for Wheat-growing	11,447	17	11			
Advances to Settlers in financial difficulties owing to drought, &c.	12,445	15	0			
Mines—				312,706	12	8
Great Cobar Ltd. Share Certificates ... ..	.....			40,000	0	0
Closer Settlement—						
Purchase Myall Creek Estate	139,000	0	0			
Acquisition of Land—Grant	350,000	0	0			
Educational and Scientific—				489,000	0	0
Sydney University	255,187	0	2			
Public Schools	1,080,389	12	11			
Sydney Grammar School—Purchase of Site	25,000	0	0			
Technical Colleges and Technological Museums	131,212	8	2			
Agricultural Colleges, Farms, and Viticultural Stations	200,366	5	2			
School of Mines—Metallurgical and Assay Works	14,399	8	1			
Free Public Library	24,994	18	5			
Mitchell Library... ..	15,000	0	0			
Observatory	12,000	0	0			
Australian Museum	57,549	0	6			
National Art Gallery	68,673	15	1			
Board of Health—						
Instruments and Fittings for New Bacteriological Laboratories	1,500	0	0			
Farm Home for Boys, Gosford	6,861	1	10			
Teachers' Training College	1,061	17	1			
Charitable Institutions, Hospitals, and Institutions for the Insane—				1,894,195	7	5
Lunatic Asylums—Kenmore, Gladesville, &c.	409,535	3	7			
Benevolent Asylums—Liverpool, Newington, and Rookwood... ..	72,182	18	1			
State Children's Relief Department—Purchase "Ormond House"	5,800	0	0			
Carried forward	£ 487,518	1	8	3,788,692	3	0
				115,293,335	4	9

APPENDIX 7—continued.

General Loan and Railways Loan Accounts—Net Expenditure—continued.

Head of Service.	Amount.						Total.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward	487,518	1	8	3,788,692	3	0	115,293,335	4	9
MISCELLANEOUS—continued.									
Public Buildings and Sites—continued.									
Asylum, Destitute Children	5,000	0	0						
Inebriates' Home	10,973	4	9						
Coast Hospital	20,271	5	5						
Sydney do	63,691	16	9						
Prince Alfred Hospital	85,639	12	8						
Parramatta do	2,699	7	3						
North Shore do	20,000	0	0						
Newcastle do	8,004	10	3						
Children's do (for Sick Children)	5,000	0	0						
Country Hospitals	39,352	15	7						
Waratah Benevolent Home	1,461	4	7						
Cottage Homes—State Children	5,989	10	6						
				755,601	9	5			
Fire Stations				70,645	6	10			
Recreation—									
Domain	850	0	0						
Botanical Gardens	15,512	17	9						
Public Baths, Woolloomooloo Bay	2,642	19	6						
Centennial Park—Buildings and Improvements	113	14	6						
Jenolan Caves—Accommodation House	37,964	3	2						
Wombeyan Caves do do	1,233	8	4						
Yarrangobilly Caves do do	2,880	11	2						
Hotel Kosciusko	7	2	1						
The Creel, Thredbo	25	0	0						
Coogee Beach Improvements	1,149	18	10						
Warringah Shire Surf Bathing	210	0	0						
Kurnell Accommodation House	600	0	0						
Dawes' Point Reserve	240	17	0						
				63,430	12	4			
Administrative Establishments—									
Colonial Secretary's and Public Works Offices	159,235	0	4						
Treasury Buildings	28,866	9	7						
Stamps Office—Building and Site	12,000	0	0						
Board of Health Offices	9,006	7	11						
Registrar-General's Offices	29,259	15	2						
Mines Department	11	1	5						
Justice Department, and Crown Law Offices	16,261	3	6						
Police, and Prisons Department	42,693	8	4						
Lands Department—Head office	174,344	12	9						
„ „ Offices, Grafton, and Goulburn	1,825	0	0						
„ „ Local Land Board's, and District Surveyors' Offices	28,186	1	2						
Public Instruction Department	65,473	3	8						
New Offices, Department of Agriculture	62	16	8						
				567,225	0	6			
Sundry Works and Services—									
Parliament House	20,317	12	3						
Mortuary, Sydney and Necropolis Railway Stations	12,548	13	7						
Royal Mint	11,677	0	1						
Government House	10,740	0	0						
Carried forward	£ 55,283	5	11	5,245,594	12	1	115,293,335	4	9

APPENDIX 7—continued.

General Loan and Railways Loan Accounts—Net Expenditure—continued.

Head of Service.	Amount.			Total.		
	£	s.	d.	£	s.	d.
Brought forward	55,283	5	11	5,245,594	12	1
MISCELLANEOUS—continued.						
Public Buildings and Sites—continued.						
Sundry Works and Services—continued.						
“ Hill View,” Governor’s Country Residence	800	0	0			
Central Electric Light Station—Plant, &c.	11,556	7	0			
Governor Phillip’s Statue—Foundations	997	18	2			
Buildings, Martin-place... ..	10	19	4			
Mercantile Explosives—Purchase of Launch	614	7	4			
Board of Exports—Increased facilities for handling Grain, &c.	1,874	2	0			
Compensation, Sale, or Lease, Mining Act Land, Neild Avenue, Paddington, Act No. 23 of 1909	5,150	9	3			
Waterside Workers’ Institute	500	0	0			
Royal Naval House	6,000	0	0			
Government Printing Office, Building and Machinery	4,750	0	0			
Colonial Stores	62,597	9	0			
Land, Phillip and Bridge streets	15,000	0	0			
Board of Health—Disinfecting Station, and Machinery	20,853	0	0			
Motor Garage, and Timber Yard, Cumberland-street	1,484	3	9			
New Store Depôt at Leichhardt	90	12	6			
Do (Stock)	16,974	18	9			
Land at Rhodes... ..	75,000	0	0			
	5,447	4	9			
				284,984	17	9
Harbours and Rivers Navigation—						
Improvements to Harbours and Rivers	3,845,949	17	8			
Wharfs, Docks, and Appliances, &c.	2,133,729	2	8			
				5,979,679	0	4
Less transferred to Sydney Harbour Trust				901,430	11	2
Roads and Bridges—						
Roads—Ordinary	115,451	13	3			
Bridges	1,698,223	10	9			
Punts	22,264	14	4			
				1,835,939	18	4
Darling Harbour Wharves Resumptions—						
(Balance transferred to Sydney Harbour Trust, &c.)—Miscellaneous						
Immigration						
Norton Griffiths & Co., Agreement—						
General Expenses, Commission, &c.				41,174	13	9
Store Advance Account				100,000	0	0
Total, State Services						
COMMONWEALTH SERVICES—						
Construction of Telegraph and Telephone Lines	1,297,582	7	1			
Post and Telegraph Offices	464,262	7	3			
Fortifications and Defence Works	1,457,536	0	4			
Lighthouses	144,288	5	1			
Customs Buildings	48,879	7	2			
Quarantine Buildings, &c.	18,098	13	11			
Government Dockyard—Cockatoo	502,987	19	1			
Naval Victualling Stores, Darling Harbour	26,450	0	0			
				3,960,084	19	11
PUBLIC WORKS, QUEENSLAND (prior to separation from New South Wales on 10th December, 1859)—						
Public Works and Buildings	29,455	15	4			
Harbours and Rivers	5,585	13	2			
Roads and Bridges	14,814	0	0			
				49,855	8	6
Total, all Works, and Services						
RENEWAL OF LOANS						
Grand Total						

APPENDIX 8.

Reconciliation of the totals of Capital, Working Expenses, and Earnings, 1915-16, of the Railways and Tramways, as quoted in the Report of the Chief Commissioner, with the Audited Statements of the Treasurer :—

Capital Account—Railways and Tramways.

Railways, Railway Commissioners' Report, page 13	£68,825,592	
Tramways " " " " 19	8,166,423	£76,992,015
<i>Less—</i>		
Outstanding Claims—Sundry Creditors, 30th June, 1916.....	74,733	
Amounts paid from Consolidated Revenue and other Accounts—Non-Interest Bearing.....	704,834	779,567
		76,212,448
<i>Add—</i>		
Net Amount short charged on various Lines of Construction		117,604
As per Auditor-General's Report (page 192)		£76,330,052

Working Expenses—Railways and Tramways.

Working Expenses, Railway Commissioners' Report, page 1	£7,263,818	
<i>Less—</i>		
Outstanding Claims, Sundry Creditors, 30th June, 1916	117,492	
Wages, &c., not charged by Treasury until 1916-17	34,653	152,145
		7,111,673
<i>Add—</i>		
Outstanding Claims, Sundry Creditors, 30th June, 1915, included in Public Accounts, 1915-16	59,254	
Credits on account of Sales treated by Treasury as Revenue Receipts—Credited at Treasury, 1915-16.....	22,700	
Amount on account of services performed for private persons—Sundry Debtors	13,216	
Repayments, not credited at Treasury until July, 1916	3,198	
" taken by Treasury to credit of Consolidated Revenue Account, Unclassified Receipts	714	
Wages, not charged by Commissioners until 1916-17	22,396	121,478
As per Auditor-General's Report (page 192)		£7,233,15

Earnings—Railways and Tramways.

Earnings—Railway Commissioners Report, page 1		£9,997,706
<i>Less—</i>		
Outstandings—Sundry Debtors, 30th June, 1916 ..	241,438	
Refunds—		
Amount paid by Treasury	£73,675	
" passed by Commissioners.....	673,46	209
		241,647
<i>Add—</i>		
Outstandings—Sundry Debtors, 30th June, 1915, included in Revenue Receipts 1915-16, by Commissioners in 1914-15	206,959	9,756,059
Credits on account of sales taken by Treasury as Revenue Receipts, by Commissioners to Credit of Working Expenses	22,700	
Repayments taken by Treasury to credit of Revenue, by Commissioners to Working Expenses in 1914-15—Sundry Debtors	4,784	234,443
As per Auditor-General's Report (page 192)		£9,990,502

APPENDIX 9.

DEFAULTERS, 1915-16.

Name.	Position.	Department.	Deficiency.		Punishment or Result.
			Amount.	Repaid.	
Wright, G. A. ...	Forest Guard ...	Forestry	£ s. d. 19 1 8	Restitution in full ..	Prosecution ordered but withdrawn. Services dispensed with.
Doyle, Trevor M.	Paymaster	Irrigation Area, Leeton.	224 3 7	„ „ ..	Prosecution abandoned.
Lawford, Arthur Henry.	Cashier	„ „ ...	77 7 5	.....	Convicted and sentenced 9 months' imprisonment. Sentence sus- pended under First Offenders Act.
Foley, R .....	.....	State Timber Yards	10 0 0	Restitution in full ...	Convicted and sentenced 3 months —sentence suspended under First Offenders Act.
Turner, Charles ...	Clerk	Maroubra State Quarry.	3 1 8	.....	Prosecuted, but acquitted.
Tyler, Captain W.	Shipping Master...	Newcastle ...	177 4 4	To be recovered from Guarantee Fund.	Deceased.
Mullins, Henry Michael.	Secretary	Broken Hill Hospital	328 1 0	Restitution in full ...	Convicted—sentenced 18 months' imprisonment. Sentence to be reduced to 9 months on making restitution.
Lotze, N.	Clerk.....	Balmain Hospital ...	100 2 9	„ „ ..	Convicted and sentenced 3 months' imprisonment.
Wedderburn, J. T.	Hon. Treasurer ...	Manly Cottage Hos- pital.	86 8 1	„ „ ..	Convicted and sentenced 12 months' imprisonment.
Marsden, A. E. ...	Hon. Treasurer ...	Parramatta Hospital	204 19 10	„ „ ..	Deceased.
Stanford, H. W....	Agent	Government Savings Bank, Wilcannia.	24 9 11	„ „ ..	Services dispensed with.
Stanford, H. W....	Clerk Petty Ses- sions.	Wilcannia	3 4 11	„ „ ..	Do
Smith, Cecil Arthur.	Agent	Government Savings Bank, Bethungra.	32 16 0	„ „ ..	Convicted—sentenced 3 months' imprisonment. Sentence sus- pended under Crimes Act.
McAuslan, R.....	Manager	Aboriginal Station, Warangesda.	19 10 0	.....	Committed for trial and acquitted.
Moran, Bartholomew	Station-master	Railways	5 18 7	£5 18s. 7d.	Cash made good—reduced in rank.
Gallagher, D.	Parcels Clerk	„	35 11 11	.....	Prosecuted.
Willis, F.....	Station-master	„	276 19 11	£200 from Guarantee Fund.	Deceased.

AUDITOR-GENERAL'S

APPENDIX 10.

Surcharges RAISED under the 47th Section of the "Audit Act, 1902."—Year 1915-16.

Department.	Amount Recovered.	Total.	Department.	Amount Recovered.	Total.
REVENUE BRANCH.					
Treasurer and Secretary for Finance and Trade:—	£ s. d.	£ s. d.	Secretary for Mines:—	£ s. d.	£ s. d.
Customs Department, for Navigation Department	441 1 5		Head Office—Royalty	958 16 10	
Executive Member Store Supply and Tender Board	4 2 6		Mining Registrars	3 15 0	962 11 10
Conditional Purchases	196 2 2		Department of Agriculture:—		
Special Purchases	0 11 3		Experiment Farms	0 9 9	0 9 9
Pastoral Occupation	78 12 5		Secretary for Lands:—		
Settlement Purchases	1 0 0		Land Boards	0 17 10	0 17 10
		721 9 9	Total		£1,685 9 2
INSPECTION BRANCH.					
Justice Department:—			Public Works Department:—		
Clerks of Petty Sessions	108 4 6		Head Office	2 0 0	
Prisons	6 14 2		District Works Officers	639 6 11	641 6 11
Births, Deaths, Marriages	11 2 0	126 0 8	Mines Department:—		
Treasury:—			Mining Registrar	0 3 9	0 3 9
Railway Department	143 19 6		Agriculture Department:—		
Explosives do	0 2 0		Pastures Protection Boards	10 13 8	
Stamp Duties do	42 9 0	192 10 6	Stock Inspectors	0 1 0	
G. S. Bank	1 0 0		Fruit Inspectors	0 6 6	
Chief Secretary's Department:—			Experiment Farms	0 13 0	11 14 2
Hospitals	433 16 6		Department of Lands:—		
Police	16 19 6		Crown Land Agents	0 5 6	0 5 6
Master-in-Lunacy	0 6 0		Sydney Municipal Council:—		
Inspector General of the Insane	0 4 0	456 6 0	Total		£1,429 1 6

Surcharges, Industrial Undertakings, 1915-16.

REVENUE.				EXPENDITURE.			
Undertaking.	Surcharge Raised.	Recovered.	Waived.	Undertaking.	Surcharge Raised.	Recovered.	Waived.
	£ s. d.	£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.
Water Conservation and Irrigation Commission ...	13 7 6	13 7 6	.....	Water Conservation and Irrigation Commission ...	18 18 7	18 18 7	.....
State Metal Quarries ...	71 11 6	71 11 6	.....	State Metal Quarries ...	4 0 2	4 0 2	.....
State Timber Yards and Buildings' Workshops ...	7 17 1	7 17 1	.....	State Timber Yards and Buildings' Workshops ...	11 9 1	11 2 8	0 6 5
State Brickworks, Homebush ...	17 1 0	17 1 0	.....	State Brickworks, Homebush ...	1 1 9	1 1 9	.....
State Bakery ...	54 17 8	54 17 8	.....	State Bakery ...	7 7 11	7 7 11	.....
State Brick and Lime Works Botany ...	7 17 10	7 17 10	.....	State Brick and Lime Works Botany ...	2 7 10	2 7 10	.....
				Building Construction ...	127 5 3	127 5 3	.....
				Maroubra Quarry ...	0 5 11	0 5 11	.....
				Newcastle Dockyard ...	31 6 3	31 6 3	.....
				State Monier Pipe Works ...	11 13 6	11 13 6	.....
				State Motor Garage ...	14 15 5	14 15 5	.....
				State Trawlers ...	105 15 3	105 15 3	.....
£172 12 7	172 12 7	.....		£336 6 11	336 0 6	0 6 5	

APPENDIX 10—continued.

Surcharges RAISED under the 47th Section of the "Audit Act, 1902"—continued.

EXPENDITURE BRANCH.

Accounting Officer.	Amount of Surcharge.	Recovered and Recredited to Vote, Revenue, or other Accounts.	Explained, Written- off, or Outstanding.
Excess Disbursements Recovered, 1915-16.			
Premier :—			
The Secretary	£ s. d. 58 6 10	£ s. d. 4 13 2	{ 0 4 6
Superintendent, Immigration and Tourist Bureau.....	0 18 8	0 18 8	{ †53 9 2
Colonial Secretary and Minister of Public Health :—			
Under Secretary	19 8 0	19 8 0	.....
Chairman, Aborigines Protection Board.....	7 16 0	1 10 2	†6 5 10
Inspector-General of Police	0 8 5	0 6 7	†0 1 10
Inspector-General of Insane	5 16 4	5 16 4	.....
Director-General of Public Health.....	37 16 7	37 9 5	†0 7 2
Treasurer and Secretary for Finance and Trade :—			
Government Printer	3 4 9	.....	{ 0 7 0
Secretary, Stores Supply Department	5 15 11	2 12 11	{ †2 17 9
Superintendent of Explosives	0 8 0	0 8 0	{ 3 3 0
Manager, Resumed Properties	10 4 8	0 2 0	.....
Secretary, Sydney Harbour Trust	1 18 11	1 18 11	10 2 8
Superintendent of Navigation	4 5 3	4 5 3	.....
Commissioners of Taxation.....	1 11 0	1 11 0	.....
Chief Commissioner for Railways and Tramways.....	9 16 0	0 12 0	9 4 0
Department of the Attorney-General and of Justice :—			
Under Secretary	4 12 9	1 2 1	3 10 8
Crown Solicitor	0 1 0	.....	0 1 0
Comptroller-General of Prisons	0 12 2	0 12 2	.....
Registrar-General	1 5 10	1 5 10	.....
Chairman, Wheat Acquisition Board	5 2 6	0 2 6	†5 0 0
Secretary for Lands :—			
Under Secretary	54 18 1	31 11 11	{ 2 4 6
			{ †21 1 8
Minister for Public Works :—			
Director-General.....	101 3 4	56 5 9	{ 43 6 9
			{ †1 10 10
The President, Metropolitan Board of Water Supply and Sewerage	2 3 4	0 11 0	{ 1 0 0
The President, Hunter District Board of Water Supply and Sewerage	0 5 6	0 5 6	{ †0 12 4
Norton Griffiths & Co.	3 5 10	2 5 10	{ 1 0 0
Public Instruction :—			
Under Secretary	46 11 0	8 17 6	{ 26 8 7
			{ *1 10 1
			{ †9 14 10
The President, State Children's Relief Department	190 2 4	122 3 3	{ 4 14 9
			{ *10 4 3
Under Secretary, Local Government Office	1 17 10	1 13 4	{ †53 0 1
			{ 0 4 6
Labour and Industry :—			
Industrial Registrar	1 3 4	1 3 4	.....
Department of Agriculture :—			
Under Secretary	4 11 2	4 11 2	.....
Totals.....	£ 585 11 4	314 3 7	271 7 9

SUMMARY OF RECOVERIES.

	£ s. d.
Revenue Branch.....	1,685 9 2
Inspection Branch.....	1,429 1 6
Industrial Undertakings Branch.....	508 13 1
Expenditure Branch	314 3 7
Total.....	£ 3,937 7 4

* Items written off by Executive Council authority.

† Items under consideration which may be recovered.

APPENDIX 11.

Authorities granted by the Governor-in-Council, under Sections 49 and 51 of Audit Act, 1902, for relief of Accounting Officers from Surchage, and for the Allowance of Expenditure without Written Vouchers, or Vouchers defective, 1915-16.

Accounting Officers.	Amount.	Year of Service.	No. of Executive Minute.	Service.	Reason why Relief Granted.
RECEIPTS.					
Minister for Agriculture—					
Under Secretary	£ s d. 35 10 5	1915-1916	15/47	Wentworth Irrigation Area, Rent and Water Rates.	Irrecoverable.
"	1 11 4½	Various.	15/65	Woodlands Wheat Area, bad debts	"
"	1 11 0	"	16/5	Sale of Fruit, Yanco Experiment Farm	"
"	1 17 9	1915-1916	16/14	Value of Postage Stamps lost, Head Office, Agriculture.	"
"	1 6 5	1914-1915	16/25	Postage Stamps Stolen, Office Commercial Commissioner in the East, Japan	"
Director of Forests	13 12 4	1913-1914	15/59	Out-standing Royalty on Timber removed from Crown Lands.	"
Minister for Public Works—					
Director General	11 5 3	1915-16	16/27	Postage Stamps Lost—Kempsey-Macksville Railway Construction Works.	"
Minister for Lands—					
Under Secretary	7 0 0	1915-16	16/10	Deed Fees due on Grants prepared prior to 1/1/1963.	"
"	14 2 8 4 8 1	1914-15	16/26	Balances of License Fees for 1905—Occupation Licenses, Central Division.	"
Minister for Labour and Industry—					
Under Secretary	263 14 10	Various.	15/68	Penalties and Costs Imposed by the Court of Industrial Arbitration and the Industrial Magistrates under the Industrial Arbitration Act, 1912.	"
Colonial Treasurer—					
Under Secretary	2 0 0	1914-15	15/1	Value of Duty Stamps lost in transit to Postmaster, Lambton.	"
"	1 5 0	1914-15	15/25	Value of Duty Stamps destroyed by fire, Post Office, Jawbone.	"
"	522 11 7	1914-15	15/41	Cash and Value of Tram Tickets stolen from Strong-room, Rushcutter's Bay Tramway Depot.	"
"	9 7 6	Various.	15/61	Interest on C.P., 62/83, Cowra	"
"	1 5 0	1915-16	16/19	Value of Duty Stamps destroyed by fire, Post Office, Carroll.	"
"	2,704 16 5	1913-14	16/22	Unrecovered balance of £3,302 13s. 6d., stolen in the Evelleigh Railway Robbery.	"
"	32 16 4	Various.	16/22	Shortage in Stock of Stamps, Stamp Duties Department.	"
"	6 17 6	1915-16	16/24	Duty Stamps and Promisory Notes destroyed by fire, Warialda Railway Post Office.	"
"	4 0 0	1915-16	16/26	Value of Duty Stamps and Cash lost in fire at Cullen Bullen.	"
"	5 12 3	1915-16	16/32	Value of Duty Stamps lost in fire, Burringbar Post Office.	"
"	16 12 9	Various.	16/11	Life Assurance Premiums paid by Railway Service Superannuation Board.	"
"	76 19 11	1915-16	16/32	Portion of the deficiencies of the late Railway Station-master, Emu Plains.	"
Railway Commissioners	1,436 17 9	1914-15	15/45	Railway and Tramway Revenue	"
DISBURSEMENTS.					
Premier—					
Secretary	{ 10 0 0 4 0 0 }	1915-16	16/12	Aerial Torpedo experiments	Adjusting vouchers dispensed with.
"	{ 100 0 0 10 0 0 }	1914-15	16/12	Agent-General, London	Adjusting vouchers dispensed with.
Minister for Agriculture—					
Under Secretary	8 16 1	1915-16	15/47	Water Conservation and Irrigation—Wages stolen.	Irrecoverable.
Minister for Public Works—					
Director-General	0 17 8	1911-12	15/16	Carriage of material from railway	Receipts dispensed with.
"	2,742 6 9	1913-14	15/62	Wages receipts destroyed by fire, Rozelle Joinery Works.	"
Minister for Lands—					
Under Secretary	{ 5 0 0 5 0 0 5 0 0 5 0 0 }	{ 1911-12 1912-13 1909-10 1909-10 }	{ 15/61 16/4 16/20 }	{ Baradine Recreation Reserve—Maintenance, &c. Gilgal Recreation Reserve, No. 37,860—Maintenance, &c. Lightning Ridge Recreation Reserve—Maintenance, &c.	{ " " "
Minister for Education—					
Under Secretary	1 10 0	1913-14	15/58	State Children Relief Department, Maintenance of Children—Overpaid	Irrecoverable.
"	0 2 8	1913-14	15/56	School Accounts, Public Instruction	Relief from surcharge.
"	5 4 0	1915-16	16/14	State Children Relief Department—Maintenance of Children.	Receipts dispensed with.
"	{ 9 18 8 14 11 6 }	{ 1914-15 1915-16 }	{ 16/27 16/27 }	{ Balmain and Granville Trade Schools..... Public Instruction—Contingencies Advance, A. Gibbs.	{ Relief from surcharges. Adjusting vouchers dispensed with.
"	5 0 0	1915-16	16/27	Public Instruction, Maintenance of Children—Overpaid.	Irrecoverable.
"	10 14 3	1914-15	16/20	Public Instruction, Gosford Farm Home for Boys—Overpaid.	"
Colonial Secretary—					
Inspector-General of Insane	{ 7 11 8 5 6 8 }	1914-15	15/56	Salaries overpaid to certain employees, Lunacy Department.	"
Colonial Treasurer—					
Railway Commissioners	102 9 6	1911-12	11/43	Pension, John Sale, late Audit Inspector—Overpaid.	"
Sydney Harbour Trust	{ 38 14 11 2 12 1 }	1914-15	15/45	Expenses incurred by Mr. P. N. Christie while at Rangoon.	Receipts dispensed with.

REPORT, 1915-16.

APPENDIX 12.

Transfers of Appropriations during 1915-16, AUTHORISED BY MINUTES OF THE GOVERNOR AND EXECUTIVE COUNCIL under Section No. 34 of the Audit Act, 1902.

Item No.	Vote Increased.	Original Amount of Vote.	Increased by—	By Transfer from—		No. of Executive Council Authority.
				Item No.	Vote.	
Premier—						
11	Premier—Contingencies	£ 10,369	£ 3,000	22	Expenses, &c., of N.S.W. at Panama Exhi-	22
18	Motor Cars, Expenses of	4,000	1,000	22	bition	22
53	Public Health	185,265	4,500	16	Promoting Immigration	31
Colonial Secretary—						
53	Public Health	185,265	3,000	59	Meat Industry—Abattoirs Board	32
99	Baby Clinics, &c.	3,000	150	52	Maintenance, &c., Destitute Persons.....	32
35	Bureau of Statistics, &c.....	10,980	40	86	Subsidies to Ecclesiastical Hospitals.....	26
53	Public Health	185,265	3,500	44	Provide Subventions to Friendly Societies.	27
54	Lunacy	253,135	6,000	22	Expenses, &c., of N.S.W. at Panama	
38	Incidentals, &c.	6,500	1,500		Exhibition	27
99	Baby Clinics, &c.	3,000	400	31	Salaries, &c., and other Expenses	22
90	Special Grants to Hospitals	6,000	2,000	52	Maintenance, &c., Destitute Persons.....	22
				75	Subsidies to Hospitals	14
Treasurer and Secretary for Finance and Trade—						
116	Insurance on English Shipments	2,000	2,480	110	Navigation—Salaries.....	32
118	Commission on Payments in England ...	1,000	270	110	„ Contingencies.....	32
125	Interest on Moneys in Temporary Pos- session of the Government	155,000	4,160	117	Exchange in Remittances, &c.	32
126	Interest on Advances by Banks	12,000	2,090	127	Darling Harbour Resumptions—Interest ...	32
128	Unforeseen Expenses, &c.	3,000	500			
Department of Attorney-General and of Justice—						
177	Necessary Commodities Control Com- mission	1,500	1,350	161	Registrar-General—Contingencies	32
151	Prothonotary—Contingencies	5,206	100	162	Public Service Board—Contingencies	32
149	Court Reporters—Contingencies	6,157	104	152	Master-in-Equity—Contingencies	21
154	Public Trustee—Contingencies	9,122	200	160	Prisons—Contingencies	7
156	Sheriff—Contingencies	27,260	200	152	Master-in-Equity—Contingencies	32
159	Petty Sessions—Contingencies	104,329	200	166	Refund of Fees, &c.	32
156	Sheriff—Contingencies	27,260	1,000	152	Master-in-Equity—Contingencies	32
160	Prisons—Contingencies	90,371	2,500	165	Expenses of Inquiries	32
151	Prothonotary—Contingencies ..	5,206	75	153	Bankruptcy—Contingencies	32
149	Court Reporters	6,157	1,556	175	Law Revision	32
				159	Petty Sessions—Contingencies	26
				161	Registrar-General—Contingencies	30
				152	Master-in-Equity—Contingencies	30
				157	District Court—Contingencies	32
				168	To Pay Officers—Attorney-General, &c. ...	32
				169	New Positions.....	32
				172	Legal Expenses	32
				174	Electric Light.....	32
Secretary for Lands—						
200	Compensation for Improvements on Leases.....	25,000	4,000	184	Lands—Contingencies	26
Department of Agriculture—						
275	Nursery Garden, Campbelltown	1,590	25	278	Centennial Park Contingencies	33
272	Agriculture—Contingencies	104,249	1,000	273	Stock Brands, &c.—Contingencies	5
272	„ ..	104,249	600	281	Subsidising Agricultural, &c., Societies ...	22
272	„ ..	104,249	1,000	186	Forestry—Contingencies	14
272	„ ..	104,249	1,000	273	Stock Brands, &c.—Contingencies	15

APPENDIX 13.

Advances made to 30th June, Overdue at 31st August, 1916.

Year of Advance.	Department authorising Advance.	Trustees of—	Trustees.	Amount.
TO TRUSTEES.				
FROM CONSOLIDATED REVENUE ACCOUNT.				£ s. d.
1907-8	Lands	Parks, Recreation Grounds, and Cemeteries.	Trustees generally	13 12 0
1908-9	"	"	"	47 10 0
1909-10	"	"	"	119 7 11
1910-11	"	"	"	619 12 6
1911-12	"	"	"	237 16 3
1912-13	"	"	"	346 10 0
1913-14	"	"	"	352 6 3
1914-15	"	"	"	2,277 18 2
1915-16	"	"	"	3,157 6 8
Total outstanding				£ 7,111 18 9

TO PUBLIC OFFICERS AND OTHERS.

Year of Advance.	Department authorising Advance.	Trustees or Accounting Officers.	Amount.
FROM CONSOLIDATED REVENUE ACCOUNT.			£ s. d.
1912-13	Public Instruction	Trustees of the Government Music Library.....	99 19 11
1914-15	Premier	Hon. B. R. Wise, K.C., Expenses to London	791 15 0
"	Attorney-General and Justice	N. C. Lockhart, Expenses to London	157 10 0
1915-16	Chief Secretary	Anti-Tuberculosis Dispensary, Newcastle.....	400 0 0
"	"	Meat Supply for Imperial Uses	48,604 7 0
"	"	Taronga Zoological Park Trust	205 10 9
"	"	Nurse E. E. Spence, Newcastle	3 0 0
"	"	Royal North Shore Hospital	200 0 0
"	Government Printer	Stamps, &c.	9 12 9
"	Premier	Minmi Distress Relief Committee.....	18 10 6
"	"	Bassillie Rainmaking Test, Prof. W. C. Cooke	50 0 0
"	"	Hon. F. Bryant, M.L.A.	450 0 0
"	"	Kearsley Village Distress Committee	100 0 0
"	"	Trade Commissioner for New South Wales Government in America	3,904 7 2
"	Attorney-General and Justice	Wheat Acquisition Board	6,031 1 1
"	Local Government	Trustees, Cook Park, Kogarah	8 7 2
"	Lands	L. W. Turner	150 0 0
"	Hunter District W.S. & S. Board	A. E. Cutler	6 17 6
"	Public Instruction	Women's Branch of Royal Society of Cruelty to Animals	50 0 0
"	"	State Children's Relief.....	4 0 0
"	Treasury	Public Trustee	200 0 0
"	Public Trustee.....	T. Garrett	574 3 8
Total outstanding			£ 62,019 2 6

FROM GENERAL LOAN ACCOUNT.

FROM GENERAL LOAN ACCOUNT.			
Year of Advance.	Department authorising Advance.	Trustees or Accounting Officers.	Amount.
1915-16	Public Works	T. R. Steel	£ s. d. 1,976 4 2
"	"	Norton Griffiths and Company, Ltd.	3,224 15 2
"	Agriculture	Clearing Lands at Tottenham, &c.	1,500 0 0
		Total outstanding	£ 6,700 19 4

FROM SPECIAL DEPOSITS ACCOUNT.

Year of Advance.	Department authorising Advance.	Trustee or Accounting Officers.	Amount.
1915-16	Aborigines Protection Board...	A. C. Pettit	£ 6 3 4
"	Attorney-General and Justice	Wheat Acquisition Board, G. Valder	100 9 7
"	" "	Purchase of Flour, G. Valder	679 1 1
		Total outstanding.....£	785 14 0

FROM PUBLIC WORKS ACCOUNT.

Year of Advance.	Department authorising Advance.	Trustees or Accounting Officers.	Amount.
			£ s. d.
1915-16	Chief Secretary	Vegetable Creek Hospital	175 0 0
"	"	Nyngan Hospital	310 0 0
		Total outstanding .....f	475 0 0

WHEAT GROWN ON EXCESS AREA ACCOUNT.

Year of Advance.	Department authorising Advance.	Trustee or Accounting Officer.	Amount.
1915-16	State Wheat Office	E. Harris	£ 299,957 12 1

IMPORTED WHEAT SUSPENSE

Year of Advance.	Department authorising Advance.	Trustee or Accounting Officer.	Amount.
1915-16	Attorney-General and Justice	Wheat Acquisition Board, G. Valder	£ 116 1 5

APPENDIX 14.

Comparative Statement of Balances of STORES, &c., ON HAND AT LAST and PREVIOUS STOCKTAKINGS, as disclosed by the Returns of the various Departments, supplied in terms of the Audit Act.

Department.	1914-15.		1915-16.		Increase.	Decrease.
	Date of Stock-taking.	Value of Stock.	Date of Stock-taking.	Value of Stock.		
Executive and Legislative:—						
Legislative Assembly	Mar. 31...	£ s. d. 20 11 8	Mar. 31...	£ s. d. 2 18 1	£ s. d. 17 13 7	£ s. d. 17 13 7
Parliamentary Library	" 31...	0 18 2	" 31...	1 5 3	0 7 1	.....
Parliamentary Standing Committee	" 31...	3 9 6	" 31...	2 13 3	.....	0 16 3
Legislative Council	" 31...	25 8 1	" 31...	21 1 5	.....	4 6 8
Total, Executive and Legislative .....	.....	50 7 5	.....	27 18 0	0 7 1	22 16 8
Colonial Secretary and Minister of Public Health:—						
Chief Secretary	Mar. 31...	4 14 7	Mar. 31...	3 19 0	.....	0 15 7
Auditor-General	" 31...	26 17 11	" 31...	20 0 7	.....	6 17 4
Police	" 31...	8,129 14 7	" 31...	10,164 18 3	2,035 3 8	.....
Hospitals (mental)	Feb. 28...	3,166 0 8	Feb. 29...	3,072 10 2	.....	93 10 6
Reception House, Darlinghurst	" 28...	3 7 11	" 29...	5 3 11	1 16 0	.....
Inspector-General of Insane	" 28...	11 19 6	" 29...	3 12 10	.....	8 6 8
Master-in-Lunacy	Mar. 31...	14 1 10	Mar. 31...	9 6 4	.....	4 15 6
Coast Hospital	Dec. 31	1,605 3 0	Dec. 31...	1,901 13 8	296 10 8	.....
Abattoirs	Mar. 31...	117 3 5	Mar. 31...	111 12 6	.....	5 10 11
Flemington Sale Yards	" 31...	179 4 7	" 31...	155 5 6	.....	23 19 1
Government Asylums	Dec. 31...	2,965 5 0	Dec. 31...	3,661 10 9	696 5 9	.....
Fisheries	Mar. 31...	109 8 4	Mar. 31...	157 9 9	48 1 5	.....
Bureau of Statistics and Registry Friendly Societies	" 31...	55 2 3	" 31...	64 14 2	9 11 11	.....
Aboriginal Stations	" 31...	925 19 3	" 31...	1,999 0 3	1,073 1 0	.....
Bureau of Microbiology	" 31...	6 1 7	" 31...	7 0 6	0 18 11	.....
Total, Colonial Secretary .....	.....	17,320 4 5	.....	21,337 18 2	4,161 9 4	143 15 7
Treasurer and Secretary for Finance and Trade:—						
Treasury	Mar. 31...	27 15 10	Mar. 31...	40 12 1	12 16 3	.....
Stamp Duties	" 31...	8 11 0	" 31...	18 16 4	10 5 4	.....
Land and Income Tax	" 31...	38 4 3	" 31...	33 18 1	.....	4 6 2
Government Printer	" 31...	46,792 1 11	" 31...	43,431 7 8	.....	3,360 14 3
Navigation	" 31...	3,835 19 1	Mar. 31...	2,959 8 6	.....	876 10 7
Resumed Properties	June 30...	698 5 0	" 31...	610 4 9	.....	88 0 3
Explosives	Mar. 31... June 30...	347 10 7	{ June 30...}	478 0 10	130 10 3	.....
Stores Supply Committee	June 30...	28,930 1 5	{ Mar. 31... April 30...}	27,127 18 7	.....	1,802 2 10
State Clothing Factory	" 30...	4,801 2 10	(Included with Industrial Undertakings).	.....	.....	4,801 2 10
Total, Treasurer and Secretary for Finance and Trade .....	.....	85,479 11 11	.....	74,703 6 10	153 11 10	10,932 16 11
Attorney-General and Minister for Justice:—						
Head Office	Mar. 31...	108 8 7	Mar. 31...	122 11 10	14 3 3	.....
Sheriff	" 31...	6 4 7	" 31...	6 4 1	.....	0 0 6
District Court	" 31...	22 4 3	" 31...	13 11 3	.....	8 13 0
Prisons generally	" 31...	14,056 15 8	" 31...	17,048 1 9	2,991 6 1	.....
Public Service Board	" 31...	9 8 9	" 31...	15 13 9	6 5 0	.....
Total, Attorney-General and Justice .....	.....	14,203 1 10	.....	17,206 2 8	3,011 14 4	8 13 6
Secretary for Lands:—						
Head Office	Mar. 31...	9,376 1 0	Mar. 31...	3,927 8 8	.....	5,448 12 4
Land Board and District Survey Offices	" 31...	299 16 11	" 31...	289 14 6	.....	10 2 5
Total, Secretary for Lands .....	.....	9,675 17 11	.....	4,217 8 2	.....	5,458 14 9
Carried forward .....	.....	126,729 3 6	.....	117,489 8 10	7,327 2 7	16,566 17 3

APPENDIX 14—continued.

Comparative Statement of Balances of STORES, &c., ON HAND, &c.—continued.

Department.	1914-15.		1915-16.		Increase.	Decrease.
	Date of Stock-taking.	Value of Stock.	Date of Stock-taking.	Value of Stock.		
Brought forward (Governmental)		£ s. d. 126,729 3 6		£ s. d. 117,489 8 10	£ s. d. 7,327 2 7	£ s. d. 16,566 17 3
Minister for Public Works:—						
General Depot (Leichhardt) (Ledger Balance only)	Mar. 31...	317,015 18 6	Mar. 31...	210,105 12 8		106,910 5 10
Stationery, &c.	June 30...	1,062 6 0	June 30...	819 13 0		242 13 0
Railway Construction (Ledger Balance only)	Mar. 31...	36,820 1 6	Mar. 31...	33,297 11 7		3,522 9 11
Government Dockyard, Newcastle (Ledger Balance only)	" 31...	47,184 14 2	" 31...	59,825 8 5	12,640 14 3	
Port Kembla (Ledger Balance only)	" 31...	2,083 12 11	" 31...	2,250 16 4	167 3 5	
Total, Public Works Department		£ 404,166 13 1		£ 306,299 2 0	12,807 17 8	110,675 8 9
Education.						
Head Office, &c.	Mar. 31...	112 10 1	Mar. 31...	55 9 1		57 1 0
Technical Education	" 31...	710 8 6	" 31...	1,187 12 11	477 4 5	
State Children's Relief	" 31...	1,772 10 5	" 31...	1,521 12 10		250 17 7
Industrial School, Parramatta	" 31...	116 6 5	" 31...	159 10 4	43 3 11	
Gosford Farm Home	" 31...	277 9 1	" 31...	301 12 11	24 3 10	
Observatory	" 31...	8 11 2	" 31...	27 3 2	18 12 0	
Australian Museum	" 31...	274 6 3	" 31...	309 14 4	55 8 1	
Public Library	" 31...	51 14 10	" 31...	50 12 7		1 2 3
Art Gallery	" 31...	36 12 4	" 31...	20 9 8		16 2 8
Furniture Workshops	" 31...	6,936 10 1	" 31...	5,560 17 4		1,375 12 9
Sussex-street Store	" 31...	13,486 15 1	" 31...	15,281 19 6	1,795 4 5	
Local Government Branch	"		" 31...	26 8 1	26 8 1	
Total, Education		£ 23,783 14 3		£ 24,503 2 9	2,420 4 9	1,700 16 3
Labour and Industry:—						
Labour Depot—Randwick	Mar. 31...	538 10 1	Mar. 31...	542 1 4	3 11 3	
Government Agricultural Training Farm, Scheyville	" 31...	242 7 4	" 31...	414 16 9	172 9 5	
State Labour Bureau—Head Office	" 31...	19 4 2	" 31...	273 11 6	254 7 4	
Industrial Registrar	" 31...	20 4 0	" 31...	21 12 10	1 8 10	
Chief Inspector of Factories	" 31...	3 7 7	(Included with Industrial Registrar).			3 7 7
Examiner, Gas Act	" 31...	21 5 1	Mar. 31...	24 9 10	3 4 9	
Stannumville Settlement	"		" 31...	195 9 1	195 9 1	
Total, Labour and Industry		£ 844 18 3		£ 1,472 1 4	630 10 8	3 7 7
Secretary for Agriculture:—						
Head Office	Mar. 31...	55 2 1	Mar. 31...	50 11 1		4 11 0
Hawkesbury Agricultural College	" 31...	432 19 6	" 31...	396 9 1		36 10 5
Wollongbar Experiment Farm	" 31...	63 12 11	" 31...	77 2 4	13 9 5	
Wagga Wagga Experiment Farm	" 31...	571 10 7	" 31...	371 19 7		199 11 0
Bathurst Experiment Farm	" 31...	47 10 11	" 31...	48 18 4	1 7 5	
Grafton Experiment Farm	" 31...	94 12 8	" 31...	102 19 6	8 6 10	
Yanco Experiment Farm	" 31...	113 18 9	" 31...	122 14 11	8 16 2	
Cowra Experiment Farm	" 31...	97 14 7	" 31...	159 12 0	61 17 5	
Nyngan Demonstration Farm	" 31...	243 14 5	" 31...	218 13 7		25 0 10
Narara Viticultural Station	" 31...	31 6 7	" 31...	58 5 1	26 18 6	
Howlong Viticultural Station	" 31...	132 2 2	" 31...	163 19 6	31 17 4	
Stock and Brands Branch	" 31...	11 15 10	" 31...	12 9 1	0 13 3	
Botanic Gardens	" 31...	103 8 7	" 31...	96 18 2		6 10 5
Nursery Garden, Campbelltown	" 31...	6 11 5	" 31...	9 8 5	2 17 0	
Government Domains	" 31...	61 12 8	" 31...	78 18 3	17 5 7	
Centennial Park	" 31...	38 17 4	" 31...	70 2 11	31 5 7	
Sundry other Farms, &c.	" 31...	105 13 6	" 31...	221 3 7	115 10 1	
Forestry Department	" 31...	29 0 4	" 31...	44 14 9	15 14 5	
Government Wheat Area—Woodlands			" 31...	4,885 0 0	4,885 0 0	
Trangie Experiment Farm			" 31...	1,069 4 7	1,069 4 7	
Total, Agriculture		£ 2,241 4 10		£ 8,259 4 9	6,290 3 7	272 3 8
Secretary for Mines:—						
Head Office	Mar. 31...	23 13 5	Mar. 31...	24 9 3	0 15 10	
Total, Governmental		£ 557,789 7 4		£ 458,047 8 11	29,476 15 1	129,218 13 6
BUSINESS UNDERTAKINGS.						
Chief Commissioner for Railways:—						
Railways and Tramways (Ledger Balances)	Mar. 31...	1,379,291 15 5	Mar. 31...	1,139,301 8 11		239,990 6 6
Metropolitan Board of Water Supply and Sewerage	" 31...	49,194 9 3	" 31...	49,555 10 7	361 1 4	
Hunter District Water Supply and Sewerage Board	Feb. 28...	6,021 4 3	Feb. 29...	6,406 3 4	384 19 1	
Sydney Harbour Trust (Ledger Balance)	June 30...	5,777 4 9	June 30...	4,750 0 10		1,027 3 11
Total, Business Undertakings		£ 1,440,284 13 8		£ 1,200,013 3 8	746 0 5	241,017 10 5
Grand Total		£ 1,993,074 0		£ 1,658,060 12 7	30,222 15 6	370,236 3 11
					Net Decrease	
					£340,013 8 5	

APPENDIX 15.

VALUE OF PLANT.

On hand, 31st March, 1916, in Departments other than Business and Industrial Undertakings.

(As disclosed by returns furnished under Treasury Regulation No. 85.)

Department.	Value.	Department.	Value.
Premier—	£ s. d.	Education—	£ s. d.
Immigration and Tourist Bureau	9,183 19 2	Furniture Workshops.....	2,436 6 3
Colonial Secretary and Minister of Public Health—		Hurlstone Agricultural High School	968 0 9
Police	48,714 1 3	Technical Education Branch.....	15,891 19 6
Master in Lunacy	508 0 0	Technological Museum	1,313 18 2
State Hospitals and Asylums	14,204 14 5	Girls' Industrial School, Parramatta.....	1,634 19 2
Mental Hospitals, &c.	89,464 4 7	Gosford Farm Home for Boys	533 5 0
Aborigines' Protection Board	10,460 0 9	State Children Relief Department.....	2,305 3 6
Fisheries.....	6,835 13 2	National Art Gallery	1,200 12 2
Dental Board	157 0 0	Australian Museum	431 11 6
Meat Industry and Abattoir Board	1,288 8 6	Public Library	1,149 10 3
Total	171,632 2 8	Observatory	2,310 18 4
		Total.....	30,179 4 7
Treasurer and Secretary for Finance and Trade—		Labour and Industry—	
Stores Supply Committee.....	1,034 4 6	State Labour Branch.....	273 12 8
Explosives	43,644 10 11	Labour Depôt, Randwick	4,119 9 4
Government Printing Office.....	115,442 0 0	Labour Farm, Scheyville	5,255 16 8
Resumed Properties Department	180 2 8	Stannumville Settlement.....	195 9 1
Navigation.....	19,558 17 0	Gas Examiner's Office.....	985 18 4
Stamp Duties Department	750 0 0	Total	10,830 6 1
Total	180,669 15 1	Department of Agriculture—	
Department of the Attorney-General and of Justice—		Experiment Farms	71,020 10 5
Comptroller-General of Prisons	22,520 15 0	Hawkesbury Agricultural College	20,337 15 1
Minister for Public Works—		Botanic Gardens, &c.	3,218 15 5
Railway Works	105,660 16 6	Inspectors of Stock	973 9 2
District Works Offices.....	67,633 12 4	Director of Forests	1 939 0 2
Water Supply and Sewerage.....	17,245 1 8	Miscellaneous	1,810 1 2
Dredge Service.....	322,800 0 0	Woodlands—Government Wheat Area.....	20,490 17 1
Sundry Works	5,651 12 7	Total	119,800 8 6
Tramways	112 11 6	Grand Total	£1,063,920 5 8
Total.....	£519,103 14 7		

APPENDIX 16.

SUPERANNUATION ACCOUNTS.

OPERATIONS DURING 1915-16.

Public Service Superannuation Fund.

Receipts—			Expenditure—		
	£	s. d.		£	s. d.
Contributions by Public Servants	11,747	15 0	Pensions...	151,548	3 11
			Refund of contributions	6,902	18 4
			Gratuities	166	0 0
Balance (<i>net charge to Consolidated Revenue Account</i>)	146,869	7 3			
	<u>£158,617</u>	<u>2 3</u>		<u>£158,617</u>	<u>2 3</u>
<i>Section 43 Constitution Act.</i>					
	£	s. d.		£	s. d.
Amount appropriated	3,500	0 0	Pensions paid	3,161	7 4
			Balance unallotted	338	12 8
	<u>£ 3,500</u>	<u>0 0</u>		<u>£3,500</u>	<u>0 0</u>

Police Superannuation and Reward Fund.

Receipts—			Expenditure—		
	£	s. d.		£	s. d.
Deductions from Salaries of Police Force, Fines, &c.	31,833	3 10	Pensions	74,091	16 4
Special Appropriation from Consolidated Revenue Account	43,500	0 0	Gratuities	3,789	10 0
	<u>75,333</u>	<u>3 10</u>	Miscellaneous—		
			Funeral Expenses and Medical Fees	160	13 0
			Refunds of Fines	78	13 10
			Refunds of Money and Proceeds of Sales, &c.	12	0 0
			Witnesses' Expenses	1	11 1
				<u>252</u>	<u>17 11</u>
				<u>£78,134</u>	<u>4 3</u>
Balance brought forward from 1914-15	4,087	12 5	Balance carried forward to 1916-17	1,286	12 0
	<u>£79,420</u>	<u>16 3</u>		<u>£79,420</u>	<u>16 3</u>

Government Railways Superannuation Account.

Receipts—			Expenditure—		
	£	s. d.		£	s. d.
Balance from 1914-15	46,135	6 0	Pensions	76,884	11 5
Deductions from salaries and emoluments of Officers	66,674	6 7	Refunds of Deductions	2,970	19 1
Proceeds of Policies	336	5 11	Gratuities	2,544	4 9
Refunds of gratuities, &c.	11	0 0	Medical Fees, &c.	35	14 0
			Proceeds of Policies	376	14 5
			Refund to Railway Department	1	9 9
			Salaries of Secretary and Actuary	150	0 0
			Life Insurance Premiums on Policies transferred by Officers to the Chairman of the Board	2,461	18 2
	<u>£113,156</u>	<u>18 6</u>	Balance carried forward to 1916-17	27,731	6 11
				<u>£113,156</u>	<u>18 6</u>

APPENDIX 16—continued.

PENSIONS.

ACTUAL PAYMENTS DURING 1915-16.

	£	s.	d.
Under the Constitution Act :—			
Supreme Court Judges	1,332	18	4
Superannuated Officers	3,161	7	4
Schedule C—Stipends to Clergy	200	0	0
4th Schedule—Under Supplementary Acts :—			
Supreme Court Judges	977	9	5
Annual Appropriations :—			
Widows of Pilots	50	0	0
Military	369	0	6
Other Pensions and Allowances	4,475	17	11
Under Special Acts :—			
Public Service Superannuation Act—No. 8 of 1903—			
Special Appropriations	£139,800	8	11
Contributions from Officers	11,747	15	0
Superannuation Act Repeal Act of 1873			
Police Superannuation and { Accumulated Funds	£30,591	16	4
Reward Fund ... { Special Appropriation	43,500	0	0
Government Railways Superannuation Act—Accumulated Funds	76,884	11	5
Total	£313,105	9	7

GRATUITIES.

From Consolidated Revenue Account :—

	£	s.	d.
Annual Appropriation Act, 1915-16 :—			
Railways and Tramways	6,711	6	4
Public Works	60	0	0
Gratuities and Provisional Allowances—Members and Relatives			
Imperial and State Contingents, South Africa and China	656	2	4
Other gratuities provided under Appropriation Act, or paid from			
Advance to Treasurer	25,328	11	8
Under Special Act :—			
Public Service Superannuation Act, 1903	166	0	0

From Accumulated Funds :—

Police Superannuation and Reward Fund	3,789	10	0
Government Railways Superannuation Account	2,544	4	9
Total	£39,255	15	1

SUMMARY, 1915-16.

	From—		Total.
	Revenue.	Contributions.	
	£ s. d.	£ s. d.	£ s. d.
Pensions	193,881 6 10	119,224 2 9	313,105 9 7
Gratuities	32,922 0 4	6,333 14 9	39,255 15 1
Total	£ 226,803 7 2	125,557 17 6	352,361 4 8

APPENDIX 17.
MISCELLANEOUS SERVICES
ON WHICH REPAYMENTS BY INSTALMENTS ARE MADE.
Amounts outstanding on 30th June, 1916.

Service.	Date of Advance.	Amount Advanced.	Annual Repayments.	Authority, and Source of Payment.	Instalments of Principal and Interest—		Balance of Principal outstanding on 30th June, 1916.	Particulars.
					Due to 30th June, 1916.	Paid to 30th June, 1916.		
Shallow Bores:—		£ s. d.	£ s. d.		£ s. d.	£ s. d.	£ s. d.	
Moore, J. W. A. ...	1916	84 15 0	16 19 0	General Loan Account.	8 9 6	.....	84 15 0	To be paid off in five years, by half-yearly instalments, without interest.
Perry, J. ...	1916	43 9 0	8 13 10	General Loan Account.	4 6 11	.....	43 9 0	To be paid off in five years, by half-yearly instalments, without interest.
West, O. ...	1916	120 0 0	24 0 0	General Loan Account.	12 0 0	.....	120 0 0	To be paid off in five years, by half-yearly instalments, without interest.
Durham, B. R. ...	1916	143 15 7	28 15 2	General Loan Account.	14 7 7	.....	143 15 7	To be paid off in five years, by half-yearly instalments, without interest.
Illingworth, A. E. ...	1915	112 10 0	22 10 0	General Loan Account.	22 10 0	11 5 0	101 5 0	To be paid off in five years, by half-yearly instalments, without interest.
Cunningham, H. ...	1814	129 10 0	25 18 0	General Loan Account.	51 16 0	38 17 0	90 13 0	To be paid off in five years, by half-yearly instalments, without interest.
McWilliams, R. J. ...	1914	157 17 6	31 11 6	General Loan Account.	63 3 0	47 7 3	110 10 3	To be paid off in five years, by half-yearly instalments, without interest.
Beick, Mrs. M. H. ...	1915	187 10 0	37 10 0	General Loan Account.	56 5 0	.....	187 10 0	To be paid off in five years, by half-yearly instalments, without interest.
Cunningham, H. ...	1914	148 10 0	29 14 0	General Loan Account.	59 18 0	44 11 0	103 19 0	To be paid off in five years, by half-yearly instalments, without interest.
Parramatta-road (Tar Metalling):—	1916	11,742 4 6	.....	General Loans and Public Works.	.....	.....	.....	To be paid off in five years, by half-yearly instalments, without interest.
Petersham ...	.....	.....	419 7 4	.....	419 7 4	.....	2,935 11 1	Petersham and Leichhardt Municipal Councils each to pay a fourth cost of work, in seven equal annual instalments. No interest charged.
Leichhardt ...	.....	.....	419 7 4	.....	419 7 4	.....	
Urana Water Supply ...	1914	959 7 1	67 10 0	Revenue Votes, and Works.	202 10 0	67 10 0	925 8 7	To be paid off in twenty years.
Wentworth Irrigation Area—Advances to Settlers.	27th August, 1912, to 27th June, 1913	1,000 0 0	.....	Revenue Vote, Agriculture Department.	333 10 7	428 7 0	2,635 0 0	To be paid off by 1st April, 1921. Interest 5 per cent.
	25th June, 1914	1,000 0 0	.....	Revenue Vote, Water Conservation and Irrigation Commission.				
	15th Dec., 1915	1,000 0 0	.....	Revenue Votes, and Works Department.				
	9th June, 1902	1,000 0 0	.....	Public Works Account.				
Improvements to Sydney Sports Ground—Trustees.	19th „ 1903	500 0 0	.....	.....	500 0 0	.....	500 0 0	Trustees agree to repay £1,500 in such amounts as may be possible after meeting working expenses, commencing 1st September, 1912.
Bowning Tank—D. Pegrem	24th June, 1910	60 0 0	5 8 0	.....	37 16 0	32 8 0	36 6 1	To be paid off in fifteen years; 4 per cent. interest.

APPENDIX 18.

Cases submitted during 1915-16 by Auditor-General under **SECTION 15** of Audit Act, 1902, to the **ATTORNEY-GENERAL** and **CROWN SOLICITOR**, and **OPINIONS** obtained thereon.

CASE No. 1.

Whether an impression of a rubber stamp may be legally accepted as the initials or the signature, as the case may be, of a person authorising or sanctioning expenditure under the Audit Act, 1902.

Sir,

Department of Audit, Sydney, 4 August, 1915.

I desire to be informed if an impression of a rubber stamp may be legally accepted by me as the initials, or the signature, as the case may be, of a person authorising or sanctioning expenditure under the requirements of the Audit Act, 1902. Recently, the attached papers came to me bearing what purported to be the Colonial Secretary's approval of a payment of certain expenses of the Parliamentary Refreshment-room Committee. As it was palpably not the Colonial Secretary's initials, but the impression of a rubber stamp, I wrote as follows to the Under Secretary:—

"Presumably some legal authority has been obtained permitting the substitution, in certain cases, of a rubber-stamped alleged signature, or alleged initials, in place of an ordinary signature or initials done by hand. As this department has not hitherto recognised rubber-stamped initials or signatures, in which view it has my concurrence, I desire, before considering the passing of the voucher, to be favoured with a copy of the legal opinion, or advising, which has caused the substitution indicated, in order that I may see if the opinion covers the requirements of the Audit Act, and is a sufficient authority for my acceptance."

The papers have been returned to me with the following minute:—

"Inform Mr. Coghlan that the Imperial Ministers use rubber stamps for initialing State documents and that the practice is also in vogue in South Australia and Western Australia."

I should, therefore, be glad if you would be so good as to advise whether or not such stamped names or initials, in place of signatures or initials written by hand, may be legally accepted by me.

I have, &c.,

F. A. COGHLAN,

Deputy Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 13 August, 1915.

I have the honor to return herewith the papers herein submitted to me to advise whether an impression of a rubber stamp may be legally accepted as the initials or the signature, as the case may be, of a person authorising or sanctioning expenditure under the requirements of the Audit Act, 1902.

So far as I am aware there is nothing in the Audit Act or the Audit Regulations of 21st June 1911 to require authorisation to be under the hand of the responsible Minister of the Crown, but only that payment should have been authorised by the responsible Minister of the Crown of his Department or by some officer appointed by such Minister in that behalf (section 41 (a) (b)).

That being so, I am of the opinion that the Minister can authorise payment by an impression of his initials or signature by a rubber stamp and that such initials or signature are a sufficient compliance with the provisions of the Act whether they be made by means of a pen or a stamp and the legal effect is the same as if the Minister had written his initials with his own hands.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Deputy Auditor-General.

CASE No. 2.

Bank Warrants—Stamp Duty.

Sir,

Department of Audit, Sydney, 10 August, 1915.

I have the honor to request that you will be good enough to favour me with an expression of opinion as to whether it is, or is not, necessary for the Bank of New South Wales, when paying moneys to Crown Lands Agents in the country by Bank Warrants to affix a penny duty stamp thereon.

The fact that they have neglected to do so has been brought under my notice by one of my Inspectors of Accounts.

I have, &c.,

F. A. COGHLAN,

Deputy Auditor-General.

The Crown Solicitor.

Department of Audit, 28 September, 1915.

Form of warrant is attached as requested. It will be observed that it is not a remitting warrant, but one such as is used to hand to a Crown lands agent in lieu of cash or a cheque of a client of the bank to discharge a debt due to the Crown, or it may be to another public officer for some service rendered.

The public officer deposits it at the bank to the credit of his public account, and it is converted into cash, which eventually is remitted to the Treasurer.

F. A. COGHLAN,

Auditor-General.

The Crown Solicitor.

Sir,

APPENDIX 18—*continued.*

Sir,

Crown Solicitor's Office, Sydney, 5 October, 1915.

I have the honor to acknowledge receipt of your letter of 10th August last asking me to advise whether it is or is not necessary for the Bank of New South Wales when paying moneys to Crown Land Agents in the country by bank warrants, to affix a duty stamp thereon.

The bank warrant, sample of which has been produced, does not come within the definition of a bill of exchange as provided under the Stamp Duties Act, but when it is tendered by the bank to a Crown lands agent in payment of moneys due it is in my opinion liable to a penny duty stamp as a draft payable on demand under sec. 32 of the Act No. 27 of 1898.

I have, &c.,

JNO. V. TILLET, Crown Solicitor.

The Auditor-General.

CASE No. 3.*Re Stamps on Receipts given by Carters.*

Sir,

Department of Audit, Sydney, 13 August, 1915.

In consequence of a query raised by this Office on certain payments made by the Public Works Department, legal opinion was sought by the latter on the following questions:—

1. A carter who supplies his own horse and cart and drives them is employed by the Department. Is such a carter obliged to stamp his acquittance, assuming that the payment dealt with amounts to two pounds?
2. A carter who, in addition to driving one cart himself, provides other carts and pays men to drive them is employed by the Department. Is such a carter obliged to stamp his acquittance in respect of payments received for those carts which he does not himself drive, assuming that the payment dealt with amounts to two pounds?

The opinion given by you is that in neither case is it necessary to attach a duty stamp.

I would point out that the first-mentioned matter was not queried by this Department, and that the second question, in my opinion, was not submitted to you in a sufficiently explicit manner. In point of fact, in most cases it is a firm or company who provides carts and carters to the Works Department (and is really a contractor for such services), the whole of the money due to such firm or company in respect of the services of such carts and carters is paid in a lump sum to it direct or to its credit in a bank. Therefore, if exemption from stamp duty applies in such cases, it is difficult to see how exemption can be refused in analogous cases where labour services are rendered, as disclosed in the following vouchers which are attached for your information:—

		£	s.	d.	
C.L. 16,477—C. Heckenberg	...	9	3	8	... 1 receipt.
„ —J. Meaney	...	8	0	0	... 3 receipts same signatory.
18,520—MacNamara Bros.	...	35	12	0	... Paid to bank.
18,935—Gray Bros. Ltd.	...	58	10	0	... 1 receipt.
18,281— „ „ „	...	31	9	7	... 1 receipt.
19,351—MacNamara Bros.	...	69	6	6	... Paid to bank.

Under the above circumstances, will you please be good enough to favour me with a further decision on the question numbered “2.”

I have, &c.,

F. A. COGHLAN,

Deputy Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 1 September, 1915.

I have the honor to return herewith the papers herein, submitted to me for a further advising on the question numbered “2.”

The point now appears to be whether exemption from stamp duty applies to a firm or company who provide carts and carters to the Works Department, and the whole of the money due to such firm or company, in respect of the services of such carts and carters is paid in a lump sum to it direct or to its credit in a bank. Two further names are now submitted, viz., MacNamara Bros., and Gray Bros. Ltd.

Gray Bros. Ltd. is a company limited by shares registered under the provisions of the Companies Act, 1899, on 24th February, 1904. The Memorandum of Association states that among the objects for which the Company is established, are to carry on the business of General Carriers, etc.; the purchase, hire, or charter of waggons, carts, carriages, horses, and all furnishings connected with the carrying business. The Company, therefore, do not come within the exemption named in the Act.

If there is evidence that P. MacNamara, shown in the pay-sheet, is identical with McNamara Bros., or any firm trading under such name, and carrying on business similar to Gray Bros. Ltd., then such firm would also not come within the exemption in the Act. *The exemption would only apply to an employee of the Department who came within the definition of “labourer, artificer, or workman” mentioned in the Act, and not to a contractor carrying out work for the Department by providing carts and carters.*

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General, Sydney.

CASE 4.

APPENDIX 18—continued.

CASE 4.

Stamp Duty payable upon Authorities to collect Moneys—Petty Sessions and other Offices.

Inspection Branch, Department of Audit, 30 August, 1915.

Schedule one, of the Stamp Duties (Amendment) Act No. 3, 1914, reads as follows:

“Letter of Power of Attorney or other instrument in the nature of:—

“(3) For the receipt of any sum of money, or any bill of exchange or promissory note for any sum of money, not exceeding £20, or any periodical payments not exceeding the annual sum of £10 (not being hereinbefore charged) £0 5 0

“(4) Of any kind whatsoever not hereinbefore described £1 0 0”

There must be hundreds of authorities, *i.e.* “other instruments” filed in the various offices whose accounts are examined by your Inspectors. As to whether they bear the necessary stamp duty, however, is the question,

During the past twelve months thirty-two of these authorities, of which I have particulars, have been lodged and filed in the office of the Clerk of Petty Sessions at the Glebe.

Should they not be stamped? Up to now they have not been.

LEN. J. POOLEY,

Senior Inspector of Public Accounts.

The Deputy Auditor-General.

Will the Crown Solicitor be so good as to favour me with an expression of opinion on the subject-matter of this report—F. A. COGHLAN, Deputy Auditor-General, 31/8/15. The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 29 September, 1915.

I have the honor to return herewith paper No. 3,324 in which I am asked to advise as to the liability of Authorities to collect moneys in Petty Sessions and other offices to stamp duty.

In my opinion these documents are not letters or powers of attorney, and consequently are not liable to stamp duty.

I have, &c.,

JNO. V. TILLET.

Crown Solicitor.

The Auditor-General, Sydney.

CASE No. 5.

Query No. 1,478, 7th August, 1915—Public Instruction and Accompanying Papers.

Department of Audit, 13 September, 1915.

THE Department of Education on being requested to cause a duty stamp to be affixed to a receipt given by the Public Trustee for a sum of £11 0s. 8d. in an estate has replied as follows:—

“With reference to the above query, I have to state that at an interview with the Secretary of the Public Trust Office, it was ascertained that the Public Trustee contends that his Department is not liable to stamp duty, and further it is their intention to contest the question raised. Under the circumstances the Secretary declined to affix a stamp until a decision shall have been arrived at.”

The above request for stamp duty was made by this Department under the Crown Solicitor's advising of 21st August, 1914 (copy attached) in the case of receipts given by the Master in Lunacy for payments to him of pensions payable to lunatic patients, as it was considered that the advising would govern the similar receipts by the Public Trustee.

Will the Crown Solicitor oblige me with his ruling in the matter? All papers enclosed herewith.

F. A. COGHLAN,

Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 29 September, 1915.

I have the honor to return the papers herein in which I am asked to advise as to whether the Public Trustee is liable to affix duty stamps to receipts given by him.

Section 38 of the Public Trustee Act, 1913, provides that money in or payable into the Public Trustee's A/c., &c., &c., shall be deemed to be the property of His Majesty, &c.

Section 39—The Public Trustee may make advances out of money appropriated by Parliament for the payment of expenses incurred by him in the administration of the estate of any deceased person, &c., and all interest received under this provision shall be paid to the Consolidated Revenue.

Under Section 40, the Public Trustee is to prepare balance sheets, &c., which must be forwarded to the Colonial Treasurer for presentation to Parliament.

Under Section 41, the Colonial Treasurer and the Auditor-General, are empowered to examine and audit books, &c.

Section 42 provides that any person holding money payable to the Public Trustee shall pay the same or be deemed a debtor to the Crown in respect of such moneys.

I am therefore of opinion that the Public Trustee, unlike the Master in Lunacy, is dealing with moneys the property of the Crown, and receipts given by him, therefore, are not liable to stamp duty.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General.

CASE 6.

APPENDIX 18—continued.

CASE 6.

Query No. 1479, 7th August, 1915, Education Department and Accompanying Papers.

Department of Audit, 14 September, 1915.

THE Department of Education on being requested to cause a duty stamp to be affixed to a receipt given by an Official Assignee for a sum of £2 paid to him by that Department in a bankruptcy estate, has replied as follows:—

"With reference to the above query the Official Assignee declines to affix stamps on receipts as he is exempt in terms of section 153 of the Bankruptcy Act No. 25, 1898. The Crown Solicitor during 1914 gave an opinion to the effect that the above section of the Act not having been repealed, the Official Assignee is not liable for stamp duty. The Commissioner for Stamps also concurs with the Crown Solicitor's opinion."

The above request for stamp duty was made by this Department under the Crown Solicitor's advising of 21st August, 1914, (copy attached) in the case of receipts given by the Master in Lunacy for payments to him of pensions payable to lunatic patients, as it was considered that the advising would govern the similar receipts by an Official Assignee.

Will the Crown Solicitor oblige me with his ruling in the matter? All papers enclosed herewith.

F. A. COGHLAN,
Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 29 September, 1915.

I have the honor to return the papers in which I am asked to advise as to the liability of the Official Assignee to affix duty stamps to receipts given by him.

The Assistant Law Officer has already given an advising dated 22nd April, 1914, that section 153 of the Bankruptcy Act of 1898 has not been repealed by the passing of the Stamp Duties Amendment Act, 1914, and that the exemptions from stamp duty mentioned in the said section still exist.

Receipts given by the Official Assignee, in my opinion, are exempt from stamp duty.

I have, &c.,

JNO. V. TILLET,
Crown Solicitor.

The Auditor-General.

CASE 7.

Armidale Hospital—Uniform System of Accounts.

Sir,

Department of Audit, 6 October, 1915.

It is submitted for the opinion of the Crown Solicitor as to whether inter-office receipts, in subsidised hospitals, given between hospital officials, after stamp duty has been paid upon the original receipt for subscription or donation to the hospital, should be liable to stamp duty.

In explanation it may be stated that in country hospitals certain persons, such as a Matron or a Secretary, may receive and give receipts for donations, &c., which are finally paid over to the Treasurer. For example, a Matron receives a donation, &c., she, at a stated time, hands it over, with possibly other moneys, to the Treasurer, who gives her a receipt or acknowledgment. The Hospital at Armidale has refused to give a receipt, such as is usual, upon various grounds, the principal being that each such receipt must bear stamp duty.

As by arrangement of the Chief Secretary in 1910, the accounts, &c., of the Hospitals are uniform, the action of the Armidale Hospital, if justified, will have far-reaching effects. I caused the Commissioner of Stamp Duties to be consulted. He has stated that as many times as a separate receipt is issued it requires by law a 2d. duty stamp. The plan adopted at Armidale is for the Treasurer to give by way of a receipt a writing in the Matron's Cash Book of the amount received in words, which he initials. The Commissioner has not said if this form of receipt needs a stamp.

As it is most desirable that the Treasurers should give matrons and others receipts for the total sums they collect, and it is most undesirable that such charitable funds should be charged stamp duty more than once, I should be glad to have the opinion of the Crown Solicitor as to stamp duty upon the inter-office receipts at present being given at places other than Armidale.

I have, &c.,

F. A. COGHLAN,
Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 22 October, 1915.

I have the honor to return the papers relating to the system of accounts at the Armidale Hospital.

It appears that at this Hospital the Matron receives donations, &c., for which she gives receipts. At a stated time she hands such money to the Treasurer of the Hospital. The Treasurer has refused to give the Matron an official receipt upon various grounds, the principal being that each such receipt must bear stamp duty.

I am now asked to advise as to whether stamp duty is payable upon such inter-office receipts which at present are being given at places other than Armidale.

In my opinion such receipts are liable to stamp duty.

I have, &c.,

JNO. V. TILLET,
Crown Solicitor.

The Auditor General, Sydney.

CASE 8.

APPENDIX 18—continued.

CASE 8.

Concessions to Housing Board of Profits made on erection of shops in George-street, Sydney, by the Building Construction Industrial Undertaking.

Department of Audit, Sydney, 7 December, 1915.

In view of the provision of the statute cited in the Principal Auditor's memorandum herewith, it does not seem to me that the Ministerial decision can be accepted for audit purposes as fulfilling the requirements of law. I, therefore, avail myself of the advantage of Section 15 of the Audit Act, and submit the matter for favour of opinion of the Attorney-General.

F. A. COGHLAN,
Auditor-General.

The Under-Secretary,
Department of Attorney-General and of Justice.

The Crown Solicitor, 10/12/15.—J.L.W.

MEMORANDUM.

Department of Audit, Sydney, 7 December, 1915.

THE Building Construction Branch of the Public Works Department was proclaimed under the Industrial Undertakings Act, No. 22, 1912, as an Industrial Undertaking as from 1st October, 1913.

The Act provides for the preparation of balance-sheet, trading and profit and loss accounts, and their audit and certification by the Auditor-General. The audited accounts showed net profits for the nine months, ended 30th June, 1914. The Act also provides that such portion of the profits as the Governor may direct shall be paid to consolidated revenue, but makes no other provision for their disposal.

The above profits included those made on the erection of shops in George-street, Sydney, for the Housing Board, under a contract entered into with the Construction Branch Public Works prior to proclamation as an Industrial Undertaking.

On the completion of the work, the Housing Board demurred to payment of the contract price, and moved to have the claim reduced to actual cost.

The Minister for Public Works (at that time, the Hon. A. Griffith) submitted the matter to the Premier for his decision, stating his readiness to leave the settlement absolutely to his judgment. He pointed out, at the same time, that granting the request of the Board would deprive the undertaking of a legitimate profit, which was necessary to compensate for probable losses on other jobs.

The Premier's decision was, that he did not think that any transactions which occurred before the Building Branch was constituted an Industrial Undertaking, could furnish a ground for claiming payment of the contract price, and not the actual cost of the work.

During the audit of the following year's profit and loss account, it was observed that the profits of the previous period (to which the transaction above referred to contributed) had been reduced by the sum of £1,717 15s. 11d., being the difference between contract rate and actual cost.

This was objected to, as contravening section 8 of the Industrial Undertakings Act, which limits the disposal of profits disclosed by the audited accounts to being carried to the Consolidated Revenue Account in such proportion as the Governor may determine.

In this case a proportion of the profits has been diverted by the Minister's action to the funds of the Housing Board.

The available papers are attached hereto.

J. McKERN,
Principal Auditor, &c.

The Auditor-General.

MEMORANDUM.

Crown Solicitor's Office, Sydney, 3 January, 1916.

THE papers herein are submitted by the Auditor-General for the Attorney-General's opinion under section 15 of the Audit Act.

It appears that on the 1st October, 1913, the Building Branch of the Department of Public Works was brought by *Gazette* notice under the Industrial Undertakings Act (Special Deposits Industrial Undertakings Act, 1912).

Prior to the date in question, the Building Branch had undertaken the erection of certain shops in George-street for the Housing Board and on the completion of the said shops there was a considerable profit to the Building Branch (£1,717 15s. 11d.). The Housing Board, however, complained at having to pay the contract price apparently on the ground that another job done for the Housing Board by the same Branch was under-estimated, and the Housing Board had to bear the loss. The Building Construction Branch, in a letter of the 8th January, 1915, to the Housing Board, state that under the terms of the Branch's constitution as an industrial undertaking, it had to take over all work in progress at its inauguration on the contract basis, the bad with the good. On the 7th December, 1914, the Minister for Works submitted the matter to the Premier for his decision as to whether the Housing Board should pay the contract price or the actual cost of construction, and the Premier made the following note on the papers: "I do not think any transaction occurring before the Industrial Undertaking was constituted can give a ground for claims now. W.A.H., 8 12-14." On this authority a refund was made to the Housing Board of £1,717 15s. 11d. The Auditor-General now questions whether this is not a diversion of profits of an Industrial Undertaking in contravention of Section 8 of the said Act.

There are no papers with the Departmental file showing that any specific contract was entered into between the Housing Board and the Building Branch, and it would appear that the procedure was to obtain an estimate from that Branch and then authorise the work to be done at the said cost.

APPENDIX 18—*continued.*

As the Minister points out in his said letter of the 7th December, the profits made on one job are necessary to compensate for probable losses on other jobs as in the case of any builder. The question, however, for the determination of the Attorney-General is whether the sum of £1,717 15s. 11d. is a portion of the net profits of the undertaking as mentioned in section 8 of the said Act. Actually it was paid, out of the profits of the Building Construction Industrial Undertaking, but if it was not a sum which should have been counted in with the profits, then section 8 does not apply. If, however, it was a legitimate profit of the Undertaking, then the provision of section 8 must be complied with.

The whole point, therefore, seems to be whether profits on jobs which were in hand on the 1st October, 1913, should go into the profits of the Industrial Undertaking.

JNO. V. TILLET,
 Crown Solicitor.

The Under-Secretary,
 Department of the Attorney-General and Justice.
 The Assistant Law Officer.—L.J.W., 4/1/16.

OPINION OF THE ASSISTANT LAW OFFICER.

7th January, 1916.

THE question submitted appears to me to be one of accountancy rather than of law, depending entirely on the terms of the arrangement made in the first instance between the Housing Board and the Building Branch. What that arrangement was, is a question of fact as to which no contemporaneous documentary evidence has been submitted. It could not have been a contract in the ordinary sense, because it was made between two departments of the Government, and was therefore not enforceable by action, however definite it may have been. But if there was a definite understanding that the Board should pay the amount of the estimated cost as the price, whatever the actual cost might be, then I think that the Building Branch should have the benefit of that arrangement, and should be entitled to credit its operations for the period during which the work was done with the amount saved on the estimate, as profits made on the business. For I think it must be assumed, in the absence of evidence to the contrary, that the responsibility of carrying out the arrangement, whatever it was, was taken over by the Building Branch, without any change of terms, upon the establishment of the Industrial Undertaking. If that view of the facts is correct, the amount in question can only be dealt with in accordance with the provisions of section 8.

But the Board contends, in effect, that the arrangement was not of that nature, but amounted merely to an undertaking by the Building Branch to do the work in question for the Board at actual cost, and that an estimate of cost was made merely for the information of the Board, to enable it to make the usual calculation of ways and means. No doubt such an arrangement would be quite a natural one for two Government Departments to make under the circumstances, since it is in the long run perfectly immaterial which part of the public purse is in theory entitled to the benefit of the saving in cost. In the absence of evidence it is impossible to say which is the correct view to take of the facts, but from the statement in Mr. Griffith's letter to the Premier of 11th December, 1914, that "prior to that (the establishment of the Industrial Undertaking) we merely furnished estimates of cost," and from the fact that in another similar instance before that establishment the Housing Board had been called upon to pay to the Building Branch the amount by which the actual cost of a work exceeded the estimate, it seems more likely that the Board's view of the fact is the correct one, and it seems to be intrinsically the more probable. If it is correct, there is nothing in the Act to prevent the Building Branch from taking over the responsibility of completing the arrangement, and in the absence of evidence to the contrary the presumption is that it did, and on the original terms. In that view the Building Branch is not entitled to treat the arrangement as a quasi-contract to do the work for the amount of the estimated cost as a fixed price, and the Housing Board is entitled to the benefit of the saving on the estimate. That saving, on the same basis, is not profits within the meaning of section 8, and should not be included as such in the balance sheet submitted under the Act. Whether it should be shown at all in the balance-sheet and how, and whether the method adopted for crediting the Housing Board with the amount is the proper one, are questions for the Auditor-General to decide.

There being, then, these two possible views of the facts, a question arose which the Auditor-General perhaps might have decided himself upon evidence, or might have referred to the Public Accounts Committee under section 16 of the Audit Act. The Minister for Public Works referred it to the Premier who has given a decision upon it, and I think that under the circumstances the Auditor-General, though he may not be legally bound by that decision, should adopt it as a reasonable and satisfactory solution of a question which after all is largely theoretical. I think, therefore, that it should be assumed that the decision of the Premier was based upon a finding of the facts in favour of the Housing Board, on the question of the nature of the original arrangement, and the terms upon which it was taken over by the Industrial Undertaking, and that effect should be given to it in the appropriate manner.

C. A. WHITE,
 Assistant Law Officer.

[Submitted with reference to the memorandum of the Crown Solicitor dated 3/12/15 attached.—
 J.L.W., U.S., 11/1/16. I concur.—D.R.H., 11/1/16. The Auditor-General.—D.R.J., for
 U.S., 13/1/16.]

CASE No. 9.

Wills Probate and Administration Act, No. 13, 1898.

Department of Audit, Sydney, 21 December, 1915.

FROM the attached papers, it would appear that Cabinet in July last "agreed to" remit fees, under the Wills Probate and Administration Act, No. 13, 1898, in the estates under £300, in value of deceased soldiers. Presumably this may have been intended by Cabinet as a prelude to legislation or of action being taken, in the proper quarter, with a view to the rules being amended, or of other administrative action,

APPENDIX 18—continued.

action, but it does not appear that any such action was taken, and the notification herewith to the Hon. H. C. Hoyle, of an officer of the Premier's Department, "that this matter has been marked 'agreed to' by the Premier," has been forwarded to me by the Under-Secretary, Departments of the Attorney-General and of Justice as the authority for the waiver.

So far as I know, the alleged authority is insufficient, and apart from other action I will need to report the matter, as provided in paragraph (b) of Section 60 of the Audit Act, 1902, but before taking further action in the matter, I beg to be favoured with the view of the Crown Solicitor as to the sufficiency of the authority.

F. A. COGHLAN,
Auditor-General.

The Crown Solicitor,

Sir,

Crown Solicitor's Office, Sydney, 12th January, 1916.

I have the honor to return the papers relating to the remission of fees in small estates of deceased soldiers under the Wills Probate and Administration Act, 1898.

It appears that Cabinet approval has been given for the remission of the Probate Fees in such estates and I am now asked to advise as to whether such authority is sufficient for such remission.

As the fees in question are fixed by Rules of Court made under the authority of the said Act, any alteration in same or remission of same should also be effected by Rules of Court made in the same way under the same Act. I do not think that the Cabinet Authority is sufficient for the remission of the fees in question.

I have, &c.,
(Signed) JNO. V. TILLET, Crown Solicitor.

The Auditor-General, Sydney.

Wills Probate and Administration Act, No. 13, 1898 ; Remission of Fees in Small Estates of Deceased Soldiers.

Sir,

Department of Audit, 14 January, 1916.

With reference to the attached papers, I have the honor to request that you will be good enough to take such action as will be necessary to give effect to the opinion expressed by the Crown Solicitor in reply to my submission to him.

F. A. COGHLAN,
Auditor-General.

The Under Secretary, Department of Attorney-General and of Justice.

CASE 10.

Fees for the Sale of Liquor at Railway Refreshment-rooms, &c.

Sir,

Department of Audit, Sydney, 4 February, 1916.

I have the honor to request that you will be so good as to favour me with your advising on the following points:—

1. As the Licensing Court does not assess the fee for a Railway Refreshment-room Liquor License, what is the amount of fee payable? The Treasury has always collected a fee of £30.
2. The licenses are now being issued for six months, under the authority of the Governor and Executive Council. Should not a fee of twelve months have been collected?

I have, &c.,
F. A. COGHLAN,

The Crown Solicitor.

Auditor-General.

Sir,

Crown Solicitor's Office, Sydney, 15 February, 1916.

I have been asked by the Auditor-General to advise on the following points:—

- "1. As the Licensing Court does not assess the fee for a Railway Refreshment-room Liquor License, what is the amount of fee payable? The Treasury has always collected a fee of £30.
- "2. The licenses are now being issued for six months, under the authority of the Governor and Executive Council. Should not a fee for twelve months have been collected?"

I have to advise as follows:—

(1) The licenses contemplated I think are licenses under s. 168 and not 13 (5) of the "Liquor Act, 1912," and consequently I think that the fee for such a license should be the same as for a publican's license under the Act. S.21.—

(1) The following fees shall be paid annually in respect of licenses under this part, namely:—

(a) for a publican's license—

- "(i) Ten pounds where the licensed premises are assessed by the Licensing Court of the district at an annual value of not more than fifty pounds.
- (ii) Twenty pounds where such premises are so assessed at an annual value of more than fifty pounds and not more than one hundred pounds.
- (iii) An additional five pounds for every fifty pounds over one hundred pounds of such assessed annual value.
- (iv) Maximum license fee in any case of one hundred pounds."

sets out the fees to be paid annually in respect of licenses. Consequently I think that the license fee should vary according to the annual value of the licensed premises. If there is no assessment (as it seems to me there should be) by the Licensing Court, the annual value might conveniently be ascertained from the annual rent charged to the lessee.

As to the second question, I think that an annual fee should be collected.

I have, &c.,
JNO. V. TILLET.

The Auditor-General.

Crown Solicitor.

CASE No. 11.

APPENDIX 18—continued.

CASE No. 11.

Murrumbidgee Irrigation Area as an Industrial Undertaking in accordance with Section 2 of the Special Deposits (Industrial Undertakings Act) Act No. 22, 1912.

For favour of the advising of the Crown Solicitor as to whether, in view of the fact that the Governor in Council having specified in the *Gazette (Government Gazette, 22/12/15)*, the Murrumbidgee Irrigation Area as an Industrial Undertaking, in accordance with section 2 of the Special Deposits (Industrial Undertakings Act) Act, No. 22, 1912, the provisions of section 18 of the Act, No. 13, 1912, Irrigation Act, No. 2, are now operative or not.

F. A. COGHLAN,
Auditor-General.
9/2/1916.

The Crown Solicitor.

Crown Solicitor's Office, Sydney, 4 March, 1916.

Sir,

I have the honor to return the papers relating to the question raised by the Gazettal of the Industrial Undertakings of the Murrumbidgee Irrigation Scheme as an Industrial Undertaking under the Special Deposits (Industrial Undertakings) Act No. 22, of 1912.

Under the said Act special accounts have to be kept for the separate Industrial Undertakings and in the absence of any other provision moneys arising from the said Industrial Undertakings must be paid into that account.

Under s. 18 of the Irrigation Act, 1912, however, it is provided that the Commissioner shall pay all moneys received in respect of holdings in an irrigation area, including rents into the Treasury, and that the same should be carried to the Consolidated Revenue Fund and credited as the revenue of the Commissioner.

The last-mentioned Act was passed subsequently to the Special Deposits (Industrial Undertakings) Act.

The Water Conservation and Irrigation Commission have now requested the Treasury to transfer £13,566 3s. 11d. to the Special Deposits Account of the said Undertaking, and this the Treasury has declined to do in view of sec. 18 abovementioned.

I am now asked to advise whether said section 18 is operative or not.

In my opinion it is very doubtful in view of said sec. 18 whether it was competent for the Governor to proclaim the Industrial Undertakings of the Murrumbidgee Irrigation Area as an Industrial Undertaking.

I certainly think that several of the items included in the £13,566 3s. 11d. should not be paid into the Special Deposits Account in question—for example, farm and town block rentals, water rates, lease rentals, interest, etc.—these, in my opinion, cannot be regarded as part of an Industrial Undertaking of the Murrumbidgee Irrigation Area. I do not think that section 18 of the Irrigation Act, 1912, is rendered inoperative in any way by the said Proclamation.

I have, &c.,

JNO. V. TILLET,
Crown Solicitor.

The Auditor-General, Sydney.

CASE No. 12.

Certain Land used by Education Department and Housing Act, of 1912.

Sir,

Department of Audit, 24 February, 1916.

In dealing with the matter submitted by the Housing Board, in the accompanying papers, relative to certain land being used by the Education Department, it appears to me, from the papers, that the powers given by the Housing Act, of 1912, have been exceeded, and that the land, the value of which is in question, is dealt with in a way not contemplated by the Act. As this is the initial case of its kind, and is likely to affect others, I should be glad, before replying to the Treasury, if the Crown Solicitor would be so good as to advise me as to whether the arrangements made, and proposed to be made, are allowable under the Housing Act, No. 7, 1912.

So far as I can see, the land being used by the Education Department remains a reserve under the control of the Housing Board, which the Board may, under the Act, continue to fence, plant, and improve, if the Board is so disposed. (*Vide* section 6, of No. 7, 1912).

It is provided that the Housing Board shall not be charged in the public accounts with the value of any land which has been purchased, resumed, or appropriated for the purposes of the Act, and dedicated as reserves for public recreation or other public purposes, but it does not seem that either party recognises the land in question as a reserve. The Housing Board is in occupation of certain Crown Lands, of which the land in question forms part. Completion of arrangements between the Department of Lands and the Board in regard to the lands in the Board's occupation is still in abeyance. I should, therefore, also be glad to be advised whether, in view of the action taken in regard to the land being used by the Education Department, it is allowable to reduce the capital account by the value of the portion of land which has, as shewn in papers herewith, been dedicated under the Housing Act and, if so, is it allowable in arriving at such value, to take into consideration the prospective improvement of the whole, or a portion, of the Daceyville area.

I have, &c.,

F. A. COGHLAN,
Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 8 March, 1916.

I have the honor to return the papers relating to the dedication of a site for public school purposes at Daceyville.

It appears that last year the Housing Board dedicated a certain area of land appropriated under the Housing Act for the purposes of the Public Instruction Act, and are now seeking for a reduction in the capital account of the Housing Fund of the value of such site under section 20 of the Housing Act, 1912.

APPENDIX 18—*continued.*

1912. You submit to me that the powers given by the Housing Act have been exceeded, and that the land, the value of which is in question, is dealt with in a way not contemplated by the Act. I am now asked to advise whether, in view of the action taken in regard to the land being used by the Education Department, it is allowable to reduce the capital account by the value of the portion of land which has been dedicated, and, if so, is it allowable, in arriving at such value, to take into consideration the prospective improvement of the whole or a portion of the Daceyville area.

In my opinion the area in question must be regarded as having been dedicated for public purposes, and that the Housing Board is entitled to a reduction of the capital account as mentioned in section 20 of the Housing Act.

In arriving at the value of the site, I think the proper method is as follows:—

- (1) Ascertain the amount properly chargeable to capital account at the date of the dedication (24th September, 1915).
- (2) Distribute this amount over the area represented by such capital account, in order to ascertain the cost per acre.
- (3) Charge the cost per acre on $5\frac{1}{4}$ acres.

I do not think that any subsequent expenditure can be taken into consideration in arriving at the amount to be deducted, but the value of the land itself at the time it was appropriated must be taken into account, and this is, presumably, already included in the capital account.

I have, &c.,

JNO. V. TILLET, Crown Solicitor.

The Auditor-General.

CASE 13.

Water Conservation and Irrigation Commission Stamp Duty.

Sir,

Department of Audit, Sydney, 3 March, 1916.

I should be obliged if the Crown Solicitor would give me his advising on the following point, as there appears to be some doubt on the part of the Water Conservation and Irrigation Commission as to which of the two rulings, one by the Crown Solicitor, dated 1st September, 1915, (to Auditor-General), the other by the Commissioner for Stamp Duties, dated 7th February, 1916, (to the Commission) should be acted upon, namely,—

Whether a workman who is engaged as a labourer at 9s. 8d. per day, including 8d. living allowance, and who, during his employment hires a horse to the Commission at 2s. 6d. per day—such horse, not being continuously employed, should be exempt from stamp duty as regards the amount for horse hire.

Audit Query 16/233 and accompanying papers attached, to be returned.

I have, &c.,

F. A. COGHLAN, Auditor General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 8th March, 1916.

I have the honor to return the papers relating to the question of stamp duty on receipts given by carters.

I am now asked to advise whether a workman who is engaged as a labourer at 9s. 8d. per day including 8d. living allowance, and who, during his employment, hires a horse to the Water Conservation and Irrigation Commission at 2s. 6d. per day (such horse not being continuously employed) should be exempt from stamp duty as regards the amount of horse hire.

In my opinion, although the workman's wages are exempt from stamp duty, the receipt for the amount received in regard to the hire of the horse is liable to stamp duty.

I have, &c.,

J. V. TILLET, Crown Solicitor.

The Auditor-General.

CASE 14.

Norton Griffiths and Company's Agreement.

Sir,

Department of Audit, Sydney, 15th March, 1916.

I have questioned the right of the Department of Public Works to allow payments of commission to Norton Griffiths and Company on the following services:—

On charges by State Motor Garage.

On Railway Passes issued chiefly by Messrs. Norton Griffiths & Co., representing the Director-General for Public Works.

On O.S. Postage supplied by Works Department to Supervisor.

On Charges for Services of Government Departments generally.

The replies of the Works Department to my queries are that commission is payable to Norton Griffiths and Company, and cannot be prevented.

I should be glad if you would advise me as to whether Norton Griffiths and Company are legally entitled to charge commission on the above services.

I enclose for your perusal memorandum written by me and dated 27th January, 1916; letters (copies) to the Director-General for Public Works dated 27th January, 1916, 28th January, 1916, and query February, 1916, together with vouchers and the replies by the Director General.

I have, &c.,

F. A. COGHLAN, Auditor-General.
Question

The Crown Solicitor.

APPENDIX 18—*continued.*

Question of Charging Commission in respect of Services Rendered by Government Departments ; Charges of State Motor Garage ; Railway Passes ; License Fee ; O.S. Stamps.

Crown Solicitor's Office, Sydney, 21st March, 1916.

I AM returning the papers No. 2618/15, &c.

At first sight there appears to be a good deal in the contention that the commission is not chargeable, inasmuch as the money is not spent by Norton Griffiths altogether in the manner ordinarily understood. Again it might be argued that Clause 11 by excepting land, plant, &c., "all of which shall be supplied by the Government," thereby implies that these items, *like everything else supplied by the Government*, shall involve no payment of commission. However, after a close perusal of the agreement, I have come to the conclusion that the commission has been correctly allowed by the Works Department in all the instances submitted.

To begin with, I do not apprehend that as a condition precedent the money, or vouchers or other equivalent, need not actually pass through the office of Norton Griffiths ; in other words, it is not essential that Norton Griffiths should have anything more to do with the expenditure than the bringing it about in the reasonable execution of the work entrusted to them. If one had to set about ascertaining the cost of the works, the whole expenditure would need to be shown, including the money value of all items, even where represented only by inter-departmental records and debits.

I should think Norton Griffiths could carry this point merely on the words (clause 11) "5 per cent. on the actual total expenditure incurred"; but the agreement goes further and enumerates many specific exceptions as to which commission shall not be charged. In any litigation it would be held, I think, that the parties deliberately dealt with the whole subject and that the Government now in effect wish the contract remoulded. In this connection clause 12 (which is not an exhaustive list, I take it) treats of the plant and materials to be provided by the Government (as in clause 14) and upon which commission is not to be charged. This would be looked upon as another indication that everything had been provided for, and all exemptions mentioned.

As regards the O.S. Postage Stamps, there is the additional ground that by clause 12 (c) cost of post and telegraph services count in for commission. To my mind the fact that O.S. Stamps are supplied does not affect the fundamental basis of the charge of commission.

As to the "facilitating and assisting" clauses 11 and 18, quoted in your memorandum of 27th January, 1916, these have not I am sure the meaning assumed ; they follow a stereotyped form commonly found in agreements, and as such have no special significance affecting other clauses.

After all it comes to this, that in all probability the Supervisor, both on the merits and under his agreement, has had justification for assuming throughout that his remuneration of 5 per cent. (with the exceptions expressly set out) shall be gauged by the money value, or rather cost price on paper, of the whole of the construction, with all the unforeseen ramifications, so long as they are incidental to the work in hand.

I should like to add this reservation—that if a branch of any Government Department should be so completely occupied with any section of the work as to virtually take the supervision and execution out of the hands of Norton Griffiths, that might preclude the claim for commission ; the parties working under a new agreement as it were.

I will deal with a case like this when it arises.

It follows, if my view is right, that the commission is payable on all items of works expenditure of every variety directed or incurred by Norton Griffiths ; because for this directing, incurring, handling, or supervising, remuneration has been earned within the meaning of the contract.

JNO. V. TILLET,
Crown Solicitor.

The Auditor General.

CASE 15.

Re Crown Solicitor's Advising in respect to interpretation of Section 35, Crown Lands Act, 1884, 48 Vic. No. 18, and Section 13 of Crown Land Act, No. 15, 1903, in re Conditional Purchases, No. 71-18 and 71-19 Yass—Robert Thompson.

Department of Audit, Sydney, 12 May, 1916.

THIS Department desires to follow the advisings of the Crown Solicitor, but as that officer will see from the attached statement, which has been framed in that form at my wish, that the following of the advising therein referred to, not only will be fraught with difficulty for departments, and trouble for the Administration, but is likely to lead to such results that I should be glad if the Crown Solicitor would be so good as to favour me by bringing the matter under the notice of the Attorney-General, before the new method necessitated by the advising of the Crown Solicitor, is adopted.

Certain deeds are being withheld pending settlement of the matter.

F. A. COGHLAN,
Auditor-General.

The Crown Solicitor.

Revenue Branch, Department of Audit, 11 May, 1916.

THE attached papers contain three advisings by the Crown Solicitor upon the interpretation of Section 35 of the Land Act of 1884, such advisings having been obtained by the Receiver, Treasury, through the Lands Department, in consequence of surcharges raised by this Department in the Treasury books.

When computing the final balances on these conditional purchases, it was discovered that application under Section 35, Act 1884, to convert them into instalment-paying, was made in 1895, and that such application had been ignored by the Treasury on the ground that the holder had continued to make payments at the old interest rate (9d. per acre) and not 1s. per acre, as provided by the 1884 Act. The

Treasury

APPENDIX 18—*continued*.

Treasury in making the computation had allowed a later application to convert in 1905, together with the benefits of Section 13, Act 1903. It should be stated here that instalments at 1s. per acre were paid from 1905.

This Department contended that, as the holder had made application to convert under Section 35, Act 1884, such application should be taken into account; notwithstanding that subsequent "instalments" were paid at 9d. per acre. Having taken this view of the matter, the Conditional Purchases were, therefore, instalment-paying prior to 1st January, 1904, and consequently, Section 13, Act 1903, could not be allowed.

The opinion given in these papers by the Crown Solicitor was, therefore, obtained by the Treasury per the Lands Department, and is to the effect that any application under Section 35, Act 1884, is null and void, unless the holder pays instalments at 1s. per acre.

This opinion is quite contrary to the view that has always been taken by this Department (and likewise by the Treasury). It has always been understood that once an application to convert was lodged, all succeeding payments should be regarded as "instalments on account" and, indeed, such conditional purchases in the Treasury books have been adjusted on this principle, the balances as so reduced having been sent to the Crown Lands Agents for notification to the holders. This important decision, if carried into effect, will necessitate the re-adjustment of all such balances, and in a number of cases the holders will be more heavily indebted to the Crown than previously notified. Already, two conditional purchases upon which the final balances have just been paid, have been discovered by this Department, which are about £18 and £12 deficient respectively.

The holders who have converted, under Section 35, Act 1884, presume that they are gradually reducing their outstanding balances by each successive "instalment" at 9d. per acre. They have only paid at this rate because they have never been called upon to pay the 1s. per acre, and also probably for the reason that the Crown Land Agents only demanded the lesser rate when payment was being tendered. Some of these holders converted as far back as fifteen or twenty years ago, paying the 9d. per acre ever since. To now say that they have not reduced their indebtedness by a penny may cause them to have recourse to litigation to insist upon their applications to convert being regarded as legal.

Further, this Department in contending that these 9d. per acre payments are "*instalments on account*," bases such contention on the fact that they are more than sufficient to cover the interest at 4 per cent. on the outstanding balance—the holder simply taking a longer time to extinguish his indebtedness to the Crown.

It would also seem that if the payments at 1s. per acre were essential after the application to convert was made, the provisions of the Land Acts relative to "forfeiture" should have been resorted to rather than the cancelling of the concession. In this respect Section 38, Act 1884, says: "In default of any instalment for more than three months after the day when such instalment shall have fallen due, the Conditional Purchase may be declared by the Minister to be forfeited, etc." In point of fact the Crown Solicitor, in an opinion given in 1904 (copy in attached papers, marked "C") states that there is no power to refuse any application for that purpose (*viz.*, the benefits of the instalment system) that may be lodged.

Regarding the third question put to the Crown Solicitor, having reference to the length of time elapsing since the granting of Section 13, Act 1903, I would point out that the concession would not be taken into consideration by this Department until the final balance was being computed. Of course the validity of Section 13, Act 1903, depends upon the interpretation of Section 35, Act 1884, followed by 9d. per acre payments. There are a number of cases, however, likely to arise in which Section 13 will, under the attached opinion of the Crown Solicitor, be illegal. This will be brought about by reason of the fact that a number of holders, when converting under Section 35, Act 1884, and securing the benefits of Section 13, Act 1903, did not make the 1s. per acre payments for a year or two. Accordingly, as the full instalment was not paid until after two years after the passing of the 1903 Act, Section 13, cannot, by its own wording, operate.

A. G. McSHANE,

Senior Examiner in Charge of Revenue Branch.

Re Robert Thompson's C.P. 71-409, &c., Yass.

Sir,

Crown Solicitor's Office, Sydney, 17 May, 1916.

I have the honor, at the request of the Auditor-General, to forward herewith papers for the consideration of the Attorney-General.

Under section 35 of the Crown Lands Act of 1884, the holder of a conditional purchase, made before the commencement of such Act might, by writing addressed to the Local Land Board, or Land Agent, after the commencement of the Crown Lands Act of 1889, apply to convert his holding, so far as regarded the balance unpaid of his purchase money, into a holding under the conditions of payment prescribed by section 35 of the 1884 Act.

It should be stated that on a conditional purchase taken up in virtue of the provisions of the Crown Lands Act of 1861, the holder paid 5 per cent. on the balance of purchase money, which was equivalent to 9d. an acre (see section 18 of the Crown Lands Act of 1861). This 9d. an acre, paid year by year, was purely in respect of interest, and never went in liquidation of any part of the purchase money. On the other hand, under the Crown Lands Act of 1884, the holder of a conditional purchase paid 1s. per acre instalment on the balance owing, and, of this shilling per acre, part went in payment of interest and part in liquidation of the purchase money; so that the purchase money would decrease year by year. Hence the concession allowed to holders who converted their holdings under section 35 of the 1884 Act.

The Crown Lands Act Amendment Act of 1903, in section 13, allowed holders of conditional purchases which had not been brought under the Crown Land Act of 1884 (*inter alia*), to obtain a reduction of the balance of the purchase money, and therefore the person who held a conditional purchase under the 1861 Act, but had not applied to come in under section 35 of the 1884 Act, might be in a better position on coming in under section 13 of the 1903 Act, than a person who had originally come in under section 35 of the 1884 Act. Be this as it may, in Thompson's case the Australian Joint Stock Bank, who were no doubt transferees so far as the Lands Department were concerned, were only mortgagees. They applied

APPENDIX 18—*continued.*

applied under section 35 of the 1884 Act, but the shilling an acre which should have been paid after such application was never paid, and payments continued to be made at the old rate of 9d. an acre up till the time when an application was subsequently made by Thompson to come in under section 13 of the 1903 Act.

The minute of the Senior Examiner in charge of the Revenue Branch, of the 11th May, 1916, with the papers, entirely overlooks the fact which appeared to me to be an important one, that the application in Thompson's case was made by a mortgagee, and was never adopted by Thompson himself.

In my advising of the 17th March, 1916, herewith, I specially referred to this matter, and said, "I am of opinion that Thompson, never having taken advantage of the application made by the Australian Joint Stock Bank to convert, and having paid 9d. per acre only from 1895 to 1905, cannot be treated as having been under the instalment system before November, 1905." When in Thompson's case the Local Land Board granted an application under section 13 of the 1903 Act, it appeared to me that in view of the original application to convert under the 1884 Act having been made by a mortgagee only, and the mortgagor having continued payments on the basis of the 1861 Act for a series of years, I could not treat the granting of the application by the Land Board under section 13 of the 1903 Act as a nullity, and act on the decision in *Garrett v. Phillips*, 12 N.S.W., L.R. 273. Such being the case, it appeared that I was bound to recognise the granting of such last-mentioned application as a valid one, and that after the lapse of ten years it was too late to refer the action of the Land Board to the Land Appeal Court (*In re Broughton*, 18 N.S.W., L.R. 274).

The opinions given by me on the 21st December, 1904, and 17th February, 1905, herewith, were not complicated by any question of an application being made merely by a mortgagee and not acted on by the mortgagor, as in Thompson's case. But in the advising of the 17th February, 1905, it will be noticed that I referred to the question of the lapse of time.

It would appear that the Auditor-General, in addition to asking for the review of my opinion in Thompson's case, is also desirous of obtaining an opinion on the general question of an application being made under section 35 of the 1884 Act, and payment thereafter on the basis of the 1861 Act, where such case is not complicated by any considerations of a mortgagee.

Reference may be made to *In re Hain*, 25 L.C.C. 118, and 25 L.C.C. 259, which I consulted before giving my advice of 17th March, 1916, above referred to.

Papers herewith.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Under-Secretary, Department of the Attorney-General and of Justice.

Re Robt. Thompson's C.P.'s, Yass, and interpretation of Sec. 35 of the Crown Lands Act, 1884, and Sec. 13 of the Crown Lands Act, No. 15, 1903.

Sir,

Crown Solicitor's Office, Sydney, 12 July, 1916.

I have the honor to return herewith papers No. 16/1772 relating to the above matter which were forwarded to me with a request to obtain the opinion of the Honorable the Attorney-General thereon.

I send herewith the opinion of the Assistant Law Officer in which the Attorney-General fully concurs.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General,
Sydney.

Re Robert Thompson's C.P.'s, 71/409, &c., submitted at request of Auditor-General for consideration of the Attorney-General.

THE holder of a conditional purchase under the Crown Lands Alienation Act of 1861 may bring his holding under the conditions of payment prescribed by sec. 35 of the Crown Lands Act, 1884, by simply lodging written application for that purpose. But although lodging the application is all that is necessary to complete the conversion, I do not think that it so irrevocably binds the applicant that the parties cannot, by agreement express or implied, treat the application as a nullity, or as having been abandoned. I see no reason why an application, before it has been acted upon, should not be cancelled or withdrawn. If after an application has been lodged the parties act with regard to payment and acceptances in all respects as if no such application had been made, then whatever might have been the effect of an application duly made and acted upon, circumstances may arise in view of which the Crown, at any rate after the lapse of years, cannot be heard to contend that the provisions of sec. 35 of the Act of 1884 were ever brought into operation. Thompson's, I think, is such a case. Even on the assumption that he was aware of the application to convert in 1895, he might well have supposed in 1905 that that application had miscarried or perhaps gone off on the ground of informality or for some such reason. He then, either under that impression, or not knowing that an earlier application had ever been made, applied to come in under sec. 13 of the Act of 1903, and the Land Board, who presumably had before them the documents relating to his holding, granted his application. The Crown, having dealt with him thereafter on the basis that the 1905 proceedings were in order, *i.e.*, that the facts were as the applicant and the Board must have assumed them to be, is not entitled now to contend that they were otherwise. Even if the Crown were entitled to raise such a contention I do not think it right that it should do so. I agree with the opinion of the Crown Solicitor that Thompson should be treated as if the original application to come in under sec. 35 of the Act of 1884 had never been made.

It appears that there are other holders who made applications for conversion under that section but continued to make payments at the old rate of 9d. instead of the 1s. prescribed by the section; and that their cases are not complicated, as was Thompson's, by the application having been made by a mortgagee, nor by other circumstances, such as those to which I have referred. Now, although the payment of 1s. per acre is a condition attached to the holding, for breach of which a forfeiture might be declared, I do not regard it as a condition precedent to the conversion. Nor does the mere continuation of the payments at the original rate affect the validity of the application to convert. On the contrary, I think that in the absence

APPENDIX 18—continued.

absence of the special circumstances that exist in Thompson's case, the holders should be treated as having come under sec. 35, and their payments deemed to be instalments of purchase money and interest. That, I think, is shortly the view put forward by the Auditor-General. I gather from the case as stated that it is more advantageous to the holders to be so treated, and that consequently none of them are likely to make any claim to be treated otherwise. The difficulty in which the Government Departments now find themselves in regard to these matters is mainly due to the failure on the part of the officers who gave receipts to make it clear to the holders and to the Treasury either by the receipts themselves or otherwise that the payments were on account of purchase money as well as interest, and that the conditions of sec. 35 were not being fulfilled, or that the applications to convert were treated as having lapsed. The opinion I have expressed on the general question is quite in accordance with the decision of the Land Appeal Court in *re Hain* 25 L.C.C. 259, and not in any way inconsistent with what I have said as to Thompson's case.

2nd June, 1916.

C. A. WHITE,
Assistant Law Officer.

I fully concur in the view expressed by the Assistant Law Officer—advise accordingly.—
D.R.H., 7/7/16.

CASE No. 16.

Payment of Stamp Duty by Hospital Employees in receipt of £2 and over per month.

Sir,

Department of Audit, 1 June, 1916.

I enclose for the Crown Solicitor's information, copy of a circular, dated 16th July, 1914, issued by the Department of Health giving, for the guidance of authorities of subsidised hospitals, replies by the Commissioner of Stamp Duties to a set of questions submitted to him, and affecting hospitals. The Commissioner's decision does not seem to include the exemption of nurses, which is provided for, so far as the Lunacy Department is concerned, in the advising of the Crown Solicitor obtained at my instance on the 29th October, 1914. Inspection of hospital accounts discloses a want of uniformity in the payment of stamp duties by nurses. Before communicating with the Department of Health, asking for an amendment of the circular, I thought the Crown Solicitor might favour me with a notification as to whether his decision affected all nurses.

Yours, &c.,

F. A. COGHLAN,
Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 13 June, 1916.

I have the honor to return the papers relating to the question of payment of stamp duty by hospital employees in receipt of £2 and over per month.

I am asked to advise as to whether my opinion of the 29th October, 1914, stating that nurses in the Lunacy Department were exempted from the necessity of affixing a duty stamp to receipts for payment of wages, &c., applies to all nurses.

In my opinion all nurses employed in hospitals come within the said exemption.

I have, &c.,

JNO. V. TILLET,
Crown Solicitor.

The Auditor-General.

CASE No. 17.

Maintenance on Account of Motor Cars, Lorries, &c., Public Works Department—Estimates.

Department of Audit, Sydney, 13 June, 1916.

Sir,

In further reference to Maintenance Votes, in regard to which the Crown Solicitor favoured me with an opinion, at my request, on the 28th July last, I should be glad if the Crown Solicitor would be so good as to supplement that opinion by informing me if a number of new motor-cars for various uses can be purchased under the terms of item No. 210 of the Appropriation Act No. 39, 1915:—

“Maintenance—210 Miscellaneous £23,000”

The Departmental action in purchasing new cars out of this Vote having been challenged the reply given is:—

“In reply to your communication of 3rd May, asking to be advised of the reasons for charging the cost of a number of new motor-cars to item No. 210—£23,000, Appropriation Act No. 39, 1915, I have the honor to inform you the cars were required for the Maintenance services of the Department, and were considered properly chargeable to Revenue Vote.

“In Schedule ‘F’ Miscellaneous, which accompanied the estimates and which details the particulars of the £23,000 under ‘Miscellaneous,’ the item is set forth as ‘Motor-Cars and Lorries and Upkeep.’ It was so worded as at the time of the preparation of the Estimates it was known that motor-cars were to be purchased, and it was intended to charge the cost thereto. The 1915-16 Estimates, page 96, connects them with details as per Schedule.”

It has been, however, ascertained that the new cars are for all services and are not replacements, but are additional cars not for any particular motor service, but for ordinary Governmental uses.

Yours, &c.

F. A. COGHLAN,
Auditor-General.

The Crown Solicitor.

sir,

APPENDIX 18—continued.

Sir,

Crown Solicitor's Office, Sydney, 16 June, 1916.

I have had under consideration your letter of the 13th instant in regard to maintenance on account of motor-cars, lorries, etc., Public Works Department Estimates.

Item 210 of the Appropriation Act, No. 39 of 1915 is "Maintenance, Miscellaneous, £23,000." It appears that out of this item the Department has purchased new motor-cars which are for all services and are not replacements and are additional cars not for any particular motor service, but for ordinary Governmental uses. Following on my advising of the 28th July last, in regard to the Morisset Hospital for the Insane, you have challenged this charge against the said Vote, and the Department has replied that in the Estimates which contain this item the words, "as per Schedule F are included and that in this schedule the item is set forth as "motor-cars and lorries and upkeep." The Department points out that this item was so worded at the time because it was known that motor-cars were to be purchased and it was intended to charge the cost to that Vote. I understand that the schedules mentioned in the Estimates are not printed nor are they before Parliament when the Estimates are being considered.

I am now asked to advise whether a number of new motor-cars for various uses can be purchased under the terms of said Item 210.

In my opinion, said Item 210 is voted for maintenance, and unless the new cars purchased are replacements of an existing service then I do not think that they are properly chargeable to the said Vote.

I have, &c.,
JNO. V. TILLET, Crown Solicitor.

The Auditor-General.

APPENDIX 19.

Payments during 1915-16 Withheld from Certificates of Discharge to the Colonial Treasurer.

Head of Account.	Why withheld.	Amount.
Consolidated Revenue Fund.		
Premier's Department—		
Miscellaneous Services—		£ s. d.
To provide Subsidy in connection with Funds organised for the relief of distress amongst nations allied with the British Empire in the existing war	Expended without Appropriation or Warrant.	19,432 19 7
Expeditionary Forces—Transport of men, horses, and material by rail	do do ...	37,819 18 3
Hospital Saturday Fund	do do ...	4,000 0 0
Clothing Distribution Committee's Grant	do do ..	1,400 3 4
New South Wales Citizens' War Chest Fund	do do ..	2,508 9 3
Tanned Sheepskin Waistcoat Committee	do do ...	2,000 0 0
Regimental Christmas Comforts Fund	do do ..	200 0 0
Soldiers' Entertainment Fund	do do ...	154 0 0
		£67,515 10 5
Colonial Secretary and Minister of Public Health —		
Lunacy Contingencies	do do ...	13,503 11 3
Railways and Tramways—		
Railway Working Expenses—		£ s. d.
Salaries		66,523 5 3
Contingencies		143,680 10 10
	do do ...	210,203 16 1
Tramway Working Expenses—		
Salaries		8,865 9 3
Contingencies		109,552 6 10
	do do ...	118,417 16 1
		£328, 21 12 2
Minister for Public Works—		
Public Works and Services—Dredge Service	do do ..	9,746 19 2
Metropolitan Board of Water Supply and Sewerage—Contingencies	do do ..	8,340 5 4
		£18,087 4 6
Secretary for Mines—		
Purchase of Detonators and Explosives	do do ...	10,306 8 1
Total		£438, (40) 6 5

REPORT, 1915-16.

APPENDIX 20.
MURRUMBIDGEE IRRIGATION AREAS.
GENERAL BALANCE AS AT 30TH JUNE, 1916.

LIABILITIES.				ASSETS.			
	£	s.	d.		£	s.	d.
General Loan Account	3,261,425	9	1	Construction of Works and Acquisition of Land, upon which the Water Rate should provide Interest on Capital Outlay—			
Public Works Fund	179,316	3	7	Burrinjuck Reservoir—			
Consolidated Revenue Account	3,675	16	11	Cost of Construction to date, including Plant.....	803,670	1	9
	3,444,417	9	7	Resumption of Land for construction	141,111	13	11
Add Outstanding Vouchers, chargeable to General Loan Account	43,395	1	0		944,781	15	8
	3,487,812	10	7	Goondah-Burrinjuck Railway—			
Sundry Creditors—				Permanent Way and Rolling Stock at Depreciated Value	74,931	0	10
Yanco—				Main Canal and Weir at Ber-embed.....	518,855	11	11
Lease Rentals Ledger	282	6	7		1,538,568	8	5
Live Stock Ledger	4	11	0	Construction of Works and Acquisition of Lands, upon which Lease Rentals should provide Interest on Capital Outlay—			
Instalments Ledger	135	14	4	Acquisition of Land.....	853,224	19	10
Sundry Debtors' Ledger ...	878	9	4	Add Gazettable Improvements since added and Tenant Rights surrendered, &c.....	10,921	0	9
Canning Factory Ledger ...	0	14	6		864,146	0	7
Town Blocks Ledger.....	27	4	4	Less Improve-ments debited against settlers to date.....	10,343	4	9
Mirrool—				Royalty on own timber used on Construction Works, &c.....	1,837	7	2
Instalments Ledger	424	0	6		12,180	11	11
Sundry Debtors.....	8	2	2		851,965	8	8
	1,761	2	9	Improvements and Expenses of Sub-division	64,715	19	3
Suspense Account	3,968	8	6	Less Survey Fees debited against settlers to date	3,729	0	7
Bad Debts Reserve Account...	729	3	9		60,986	18	8
General Revenue Account, balance at 30th June, 1915..	7,797	6	5	Contour Surveys and Drafting ...	17,405	1	6
Interest Suspense Account—				Channel Surveys and Drafting ...	18,844	15	0
Interest on Capital to 30th June, 1915	350,981	14	2	Roads, Streets, and other Surveys and Drafting	5,250	15	10
Less Collections paid into Consolidated Revenue to 30th June, 1916, in excess of Expenditure	24,231	16	10	Roads and Culvert Construction	70,721	1	1
	326,749	17	4	Road Planting	2,985	11	2
Interest on Capital for year ended 30th June, 1916 ...	124,281	5	11	Channel Excavations...	123,904	3	10
Interest on Overdraft for year ended 30th June, 1916	20	13	4	Clearing East Mirrool	3,953	7	1
Sinking Fund Contribution ...	10,871	8	4	Lateral Channel Structures.....	157,037	6	8
	135,173	7	7	Channel Lining	19,845	15	2
				Leeton Stormwater Drainage Channel	10,022	5	3
				Leeton Street Lighting.....	32	4	11
				Fencing Roads and Channels	6,662	6	3
				Fencing Dry Areas	1,421	16	4
				Clearing Township Sites.....	3,488	6	1
				Meteorological Station	63	18	2
					1,354,591	1	8
				General Construction, &c. upon which Lease Rentals and Water Rates should jointly provide Interest on Capital Outlay :—			
				Offices and General Buildings at Depreciated Value	10,083	0	3
				Fire Services	1,157	19	6
				Recreation Ground, Leeton ...	385	7	9
					11,626	7	6
Carried forward.....	£3,963,991	16	11	Carried forward.....	£2,904,785	17	7

GENERAL

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

GENERAL BALANCE AS AT 30TH JUNE, 1916—continued

LIABILITIES.	£	s.	d.	ASSETS.	£	s.	d.
Brought forward...	3,963,991	16	11	Brought forward	2,904,785	17	7
				Construction of Works and Build- ings, &c., productive of Direct Revenue:—			
				Butter Factory, Leeton—			
				Buildings at De- preciated			
				Value	£8,001	13	5
				Machinery and Plant at De- preciated			
				Value	£2,692	6	10
					10,694	3	
				Bacon Factory and			
				Abattoirs—			
				Buildings, &c., at Depreciated			
				Value	16,177	15	10
				Plant and Machinery at Depreciated			
				Value	£3,322	6	7
					19,500	2	
				Canning Factory, Leeton—			
				Buildings at De- preciated			
				Value	£3,415	15	3
				Plant and Machinery at Depreciated			
				Value	£2,322	9	2
					5,738	4	
				Pulping Factory, Mirrool—			
				Buildings at Depreciated			
				Value	850	10	4
				Plant and Mac- hinery at De- preciated			
				Value	482	0	11
					1,332	11	
				Cheese Factory, Mirrool—			
				Buildings at Depreciated			
				Value	2,210	6	6
				Plant and Mac- hinery at De- preciated Value			
					313	0	0
					2,523	6	
				Electric Power Station, Yanco—			
				Buildings at De- preciated Value			
					4,552	1	7
				Plant and Mac- hinery at De- preciated Value			
					5,560	12	3
				Transmission Lines, Plant at Depreciated			
				Value	1,703	9	7
				Motors at Depre- ciated Value...			
					1,725	7	8
				Installation, Lec- ton Camp, at Depreciated			
				Value	116	9	3
				Power and Trans- mission Lines at Cost			
					14,703	10	5
				Electric Service Lines at Cost			
					852	2	8
					29,213	13	5
				Joinery, Building and Engineer- ing Workshops, Yanco—			
				Buildings at De- preciated Value			
					1,961	6	5
				Plant and Machinery at Depreciated			
				Value	2,953	7	0
				Brick Yard			
					97	4	4
					5,011	17	9
				Water Supply, Leeton—			
				Service Reservoir			
					4,331	4	0
				Pumping Station			
					325	7	6
				Storage Reser- voir and Lake			
					1,048	11	1
				Main and Con- nections			
					9,743	17	10
					15,449	5	
Carried forward...	3,963,991	16	11	Carried forward	89,462	16	5
					2,904,785	17	7

GENERAL

REPORT, 1915-16.

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

GENERAL BALANCE AS AT 30TH JUNE, 1916.—continued.

LIABILITIES.

£ s. d.

Brought forward ... 3,963,991 16 11

ASSETS.

£ s. d. £ s. d.

Brought forward 89,462 16 5 2,904,785 17 7

Construction of Works—continued.

Water Supply, Yanco—

Service Reser-
voir ... £3,951 11 3

Main and Con-
nections ... 2,836 0 1

6,787 11 4

Griffith Water Supply..... 563 3 2

Yenda Water Supply 214 9 4

Nursery at Leeton—

Establishment £1,416 17 6

Fumigation Shed 22 2 1

1,438 19 7

Nursery at Mirrool—

Establishment 638 18 7

Viticultural Nursery at Mir- rool—

Establishment 16 0 8

Vegetable Experiment Plots—

Establishment 89 18 4

Pound Yards..... 279 18 0

Cattle Saleyard at Mirrool..... 14 13 5

Sewerage Depôt, Yanco..... 226 10 1

Accommodation Houses, de- preciated value—

Leeton£1,910 10 5

Mirrool 158 3 2

2,068 13 7

Boarding Houses, Leeton, de- preciated value..

Shops, Leeton (3), depreciated
value 4,838 13 4

Post Office, Yanco, depre-
ciated value 1,431 17 7

Dwelling Houses, depreciated
value 122 4 1

Maintenance Cottages, depre-
ciated value 29,215 5 3

Buildings and Improvements
at Petersham 6,139 1 10

1,496 9 8

House and Improvements—

Farm 87, Yanco £1,035 3 7

Farm 418, Yanco 301 7 0

Farm 220, Mirrool 1,317 9 4

2,653 19 11

Officers' Club Buildings, de- preciated value

Houses on Resumed Areas,
depreciated value 336 12 10

Hanwood Hall, Mirrool Areas,
depreciated value 6,051 18 11

Drafting and Design of Build-
ings, &c., to be erected 435 5 8

329 15 1

154,852 16 8

Sundry Debtors: Debtors bearing interest at 5 per cent. per annum—

Yanco Area—

Tenants' Ledger, Houses and
Buildings... £3,543 15 10

Instalments'

Ledgers—

General ...132,870 19 5

Live Stock 8,225 11 11

Suspended Ren-
tals' Ledger ... 2,715 11 10

Mirrool Area

Instalments'

Ledger 28,416 3 10

175,772 2 10

Carried forward £3,963,991 16 11

Carried forward 175,772 2 10 3,059,638 14 3

GENERAL

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

GENERAL BALANCE AS AT 30TH JUNE, 1916—continued.

LIABILITIES.			ASSETS.					
	£	s. d.		£	s. d.	£	s. d.	
Brought forward...	3,963,991	16 11	Brought forward.....	175,772	2 10	3,059,638	14 3	
			Debtors not bearing interest un- less overdue (except survey fee and gazetted improve- ments)—					
			Yanco Area—					
			Water Rates'					
			Ledger	£7,749	5 2			
			Lease Rentals'					
			Ledger	34,006	9 6			
			Town Blocks'					
			Rentals L'dg'r	918	12 1			
			Sundry Debtors'					
			Ledger	11,849	4 10			
			Mirrool Area—					
			Sundry Debtors'					
			Ledger	1,806	2 9			
						56,329	14 4	
								232,101 17 2
			Rolling and Working Plant, Stores, and Stock :—					
			Plant, &c.—General Plant at depreciated value.....			23,394	1 10	
			Working Horses at depre- ciated value			10,027	12 5	
			Vehicles at depreciated value			3,419	6 9	
			Harness at valuation			1,589	18 0	
			Tools and Working Stores at valuation			1,457	6 6	
			Survey and Drafting Instru- ments at depreciated value			646	7 6	
			Office Furniture at depreciated value			1,860	8 9	
			Furniture, Official Quarters, at depreciated value.....			168	9 2	
			Furniture at Commissioner's Residence at depreciated value			408	9 3	
			Office Equipment at depre- ciated value			360	16 8	
			Camp Equipment at valuation			1,638	19 10	
			Accommodation Houses' Equip- ment at valuation			339	6 1	
			Hospital Equipment, Mirrool, at valuation			64	16 6	
			Library, Leeton			66	17 2	
								45,442 16 5
			Stocks—					
			General Stocks.....			46,605	14 7	
			Timber Stocks			14,131	4 7	
			Manufactured Goods and/or Work in Progress—					
			Yanco Area—					
			Joinery De- £ s. d.					
			partment 7,193 9 2					
			Building De- 1,069 3 5					
			partment					
			Engineering 241 12 4					
			Department					
			Canning Fac- 4,709 17 7					
			tory.....					
			Butter Fac- 384 1 9					
			tory.....					
			Bacon Fac- 1,202 18 11					
			tory.....					
						14,801	3 2	
			Mirrool Area—					
			Pulping Fac- 293 13 5					
			tory.....					
			Cheese Fac- 433 14 10					
			tory.....					
			Buildings ... 72 11 8					
			Agricultural 274 0 11					
						1,074	0 10	
Carried forward...	£3,963,991	16 11	Carried forward	£76,612	3 2	£3,337,183	7 10	

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

AGISTMENT (YANCO) TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

To Depreciation on horses, 16 per cent.	£ s. d.				
„ General Expenses	3	5	9	By Charges	£ s. d.
„ Horse Feed	9	7	10	„ Net Loss, transferred to General Revenue	369 3 1
„ Laying on water to tank	56	11	6	Account	378 14 8
„ Rent	11	17	0		
„ Salaries and Wages	500	4	2		
„ Supervision	156	11	6		
	10	0	0		
	£747	17	9		£747 17 9

DOMESTIC WATER SUPPLY—TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

1916. June 30—To Depreciation :—	£ s. d.	£ s. d.	1916. June 30—By Water Charges	£ s. d.
Plant at Leeton, 10 per cent. per annum	21	14 5	Net Loss for 12 months ended 30th June, 1916, transferred to General Revenue Account	581 13 5
Plant at Yanco, 10 per cent. per annum	9	10 8		913 9 4
		31 5 1		
Electric Power		278 16 8		
Repairs and General Ex- penses		39 12 5		
Supervision		50 0 0		
Salaries and Wages		221 4 3		
Water Rates		20 0 0		
Interest on Capital		854 4 4		
	£1,495	2 9		£1,495 2 9

FENCING POSTS AND TIMBER TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

To Stock on hand 1st July, 1915	£ s. d.	By Sales	£ s. d.
General Expenses, 30th June, 1916	4,676 4 9	Stock on hand	563 8 7
Wages	21 17 9	Net loss, transferred to General Revenue Account	4,141 8 10
	281 11 5		274 16 6
	£4,979 13 11		£4,979 13 11

FIREWOOD CUTTING AND CARTING (YANCO) TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

To Stock on hand.....	£ s. d.	By Sales.....	£ s. d.
Cartage	176 16 6	Stock on hand	23 1 0
	27 19 5	Net Loss, transferred to General Revenue Account	162 16 8
	£204 15 11		18 18 3
			£204 15 11

HOUSE AND PROPERTY RENTS TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

1916. June 30—To Repairs	£ s. d.	1916. June 30—By Rents	£ s. d.
„ Salaries	352 18 4	„ Net Loss for 12 months ending 30th June, 1916, transferred to General Revenue Account	1,974 3 6
„ Hire Motor Car	109 10 0		
„ General Expenses.....	50 17 11		
„ Insurance	26 6 4		
„ Depreciation on Buildings ... 1,484 10 2	153 13 1		
„ Depreciation on Accommodation House Furniture 10 per cent. 19 9 8			
„ Depreciation on Plant 20 per cent. 3 17 8			
	1,507 17 6		
„ Supervision	25 0 0		
„ Interest on Capital	1,231 17 4		
	£3,458 0 6		£3,458 0 6

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

HIRE OF IMPLEMENTS (YANCO) TRADING ACCOUNT FOR TWELVE MONTHS ENDED
30TH JUNE, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.
To Repairs to Implements				9	13	0	By Charges.....	13	15	2
Depreciation on Implements	29	1	0				Net Loss transferred to General Revenue Account	36	3	10
" " Shed	11	5	0							
				40	6	0				
				49	19	0				
								£49	19	0

"IRRIGATION RECORD" TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
To Salary to Editor	70	0	0	By Advertisements	616	2	6
General Expenses	24	7	8	Subscriptions.....	8	5	6
Printing and Publishing	514	14	9	Net Loss, transferred to General Revenue Account	4	14	5
Supervision	20	0	0				
	£629	2	5		£629	2	5

ELECTRIC POWER-HOUSE MANUFACTURING ACCOUNT FOR TWELVE MONTHS ENDED
30TH JUNE, 1916.

1916. Manufacturing Charges.	£	s.	d.	£	s.	d.	1916.	£	s.	d.
June 30—To Depreciation—							June 30—By Total Cost of Production transferred			
General Plant, at 7½ per cent.	427	16	3				to Trading Account.....	4,778	18	2
Transmission Lines Plant at 7½ p. cent.	95	19	6				viz.—234,925 units generated,			
Motor Utility Truck, 40 per cent.	42	12	10				equal to 4·88d. per unit, or			
Bicycle, 25 per cent.	2	6	7				162,735 units sold, equal to			
Electric Installation Camp, 20 per cent.	38	0	0				7·004d. per unit.			
Motors, 7½ per cent.	127	1	9							
Horses, 16 per cent.	1	5	2							
Baling Press, 10 per cent.	17	11	10							
				752	13	11				
Firewood, Coal, and Cartage	1,478	16	0							
Insurance	8	18	2							
Depreciation on Building, at 3 per cent. per annum	139	10	3							
Repairs and Replacements	315	5	5							
Sundry Materials	73	9	3							
Wages	2,010	5	2							
				4,026	4	3				
				£4,778	18	2				
								£4,778	18	2

ELECTRIC POWER-HOUSE TRADING ACCOUNT FOR TWELVE MONTHS, ENDED
30TH JUNE, 1916.

1916—June 30.	£	s.	d.	1916—June 30.	£	s.	d.
To Total Cost of Production transferred from Manufacturing Account	4,778	18	2	By Sales—162,735 units, average 5·75 per unit ...	3,901	6	5
General Expenses	70	14	0	Net Loss for 12 months, ended 30th June, 1916,			
Salaries	67	11	7	transferred to General Revenue Account ...	2,287	17	2
Supervision	150	0	0				
Interest on Capital	1,121	19	10				
	£6,189	3	7		£6,189	3	7

HORSE

Murrumbidgee Irrigation Areas.

	No. of Head.	Horse Breeding.	Stud Horse.	Total.		No. of Head.	Horse Breeding.	Stud Horse.	Total.
		£ s. d.	£ s. d.	£ s. d.			£ s. d.	£ s. d.	£ s. d.
To Stock on Hand—Foals	19	171 0 0	.....	171 0 0	By Sales	20	191 10 0	.....	191 10 0
Stinting	45 0 0	.....	45 0 0	Hire .....	.....	151 4 0	.....	151 4 0
Feeding	114 2 9	114 2 9	Loss, transferred to	.....	.....	.....	.....
Agistment	10 11 1	.....	10 11 1	General Revenue A/c.	.....	30 4 10	61 4 4	91 9 2
General Expenses.....	...	23 3 9	6 8 10	29 12 7	Stock on Hand—	.....	.....	.....	.....
Depreciation, 25 per	22 10 0	22 10 0	Foals	6	30 0 0	.....	.....
cent. per annum...	67 6 9	67 6 9	Stinting .....	.....	22 1 0	.....	52 1 0
Wages					
Stinting	22 1 0	.....	22 1 0					
Natural Increase.....	7	.....	.....	.....		
Supervision	2 0 0	2 0 0	4 0 0					
	...	273 15 10	212 8 4	486 4 2			273 15 10	212 8 4	486 4 2

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Stock on Hand	39	9	6				By Sales				255	18	4
Growing Crops	311	0	0				Stock on Hand—General	8	15	0			
				350	9	6	Stock Growing Crops	30	0	0			
Board of Lads				69	10	11					38	15	0
Depreciation :—							Nett Loss, transferred—						
Plant, 20 per cent. per annum ...	21	5	11				General Revenue Account and Instruction				£1,007	13	6
Vehicles, 25 per cent. per annum	4	18	1				to Settlers Account						
Horses, 16 per cent. per annum...	7	0	0										
				33	4	0							
General Expenses				33	3	11							
Purchases of Seeds, &c.				22	13	10							
Rent of cottage				15	5	4							
Rent of Barracks				9	0	0							
Rent of Land				8	18	4							
Wages				591	11	0							
Water Rates				21	19	8							
Supervision				10	0	0							
Horse Feed				72	9	4							
Repairs and Renewals				18	8	2							
Amount written off Spray Plant, 31st March, 1916				45	12	10							
				£1,302	6	10					£1,302	6	10

	£	s.	d.		£	s.	d.
To Stock on hand	16,965	2	10	By Sales	34,716	17	5
Purchases	30,055	12	0	Stock on hand	16,069	10	9
Gross Profit transferred to Profit and Loss Account	3,765	13	4				
	£50,786	8	2		£50,786	8	2

	£	s.	d.		£	s.	d.
To Depreciation—				By Gross Profit transferred from Trading Account	3,765	13	4
Building	128	5	3	Net Loss, transferred to General Revenue			
Plant.....	27	7	3	Account	130	0	1
Office Furniture	7	1	0				
Accident Pay	2	1	0				
Cartage outwards	844	11	4				
Holiday Pay	28	13	0				
Wages	1,269	14	5				
Salaries.....	989	10	8				
General Expenses	447	7	5				
Office Equipment	1	2	1				
Supervision	150	0	0				
	£3,895	13	5		£3,895	13	5

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

JOINERY AND BUILDING MANUFACTURING AND TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	Joinery.			Building.			Total.				Joinery.			Building.			Total.				
	£	s.	d.	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.	£	s.	d.		
1915—July 1—										June 30—											
To Stock on hand and work in progress...	11,787	13	10	17,889	17	7	29,445	8	5	By Sales	13,089	19	2	26,177	2	11	39,267	2	1		
Less Reserve against loss on building material				232	3	0				„ Transfer to Building Department...	4,280	15	9				4,280	15	9		
										„ Transfer of proportion expenses to Building Department	505	6	6				505	6	6		
1916—June 30—				17,657	14	7				„ Stock on hand and work in progress	7,193	9	2	1,069	3	5	8,262	12	7		
„ Transfer materials from Joinery Dept.				4,280	15	9	4,280	15	9	„ Net Loss for 12 months ending 30th June, 1916...	3,147	2	11	268	8	2	3,415	11	1		
„ do Mirrool...				1,659	15	6	1,659	15	6												
„ Purchases	8,046	19	8				8,046	19	8												
„ Wages—																					
Manufacturing	1,459	1	6				1,459	1	6												
Yard	1,885	8	1				1,885	8	1												
Accident	22	7	7				22	7	7												
Holiday	254	3	10				254	3	10												
Building				2,022	2	10	2,022	2	10												
„ Transfer general charges from Mirrool				664	5	9	664	5	9												
„ Cartage outwards..	821	11	11				821	11	11												
„ Depreciation—																					
Buildings 10% per annum	183	3	5				183	3	5												
Plant 20% per annum	567	14	7				567	14	7												
Vehicles 25% per annum	0	8	1				0	8	1												
Furniture 10% per annum	4	6	10				4	6	10												
Equipment	1	18	7				1	18	7												
„ Electric Power	333	18	7				333	18	7												
„ General Expenses..	532	13	9	24	8	5	557	2	2												
„ Insurance	281	3	7				281	3	7												
„ Repairs and Renewals	157	1	0				157	1	0												
„ Salaries	1,197	4	6				1,197	4	6												
„ Repairs and adjustments to settlers' houses				129	3	10	129	3	10												
„ Supervision	100	0	0	200	0	0	300	0	0												
„ Allowance and Reserve against loss on buildings				11	1	1	11	1	1												
„ Transfer proportion expenses from Mirrool to Building Department...				99	18	5	99	18	5												
„ Transfer proportion expenses from Joinery to Building Department..				505	6	6	505	6	6												
„ Interest on Capital				260	1	10	260	1	10												
„ Interest on Capital	579	14	2				579	14	2												
	£	28,216	13	6	27,514	14	6	55,731	8	0		£	28,216	13	6	27,514	14	6	55,731	8	0

BACON FACTORY MANUFACTURING ACCOUNT FOR SEVEN MONTHS, ENDED 30TH JUNE, 1916.

1916—June 30.				1916—June 30.					
To Purchases—558 Pigs				£	s.	d.	£	s.	d.
Manufacturing Charges—									
Salaries	78	3	4						
Wages	40	18	11						
Curing Requisites	43	5	10						
Electric Power	182	14	10						
Feeding Resting Stock	44	17	9						
Fuel	9	11	6						
Manufacturing Sundries	28	10	3						
Repairs and Replacements	46	13	8						
Wraps	11	10	7						
Water	6	18	4						
Insurance	13	5	0						
Buying Expenses	14	17	0						
Depreciation—Building, 3 per cent.	91	18	2						
Harness	1	17	6						
Slaughtering Charges	47	10	0						
				662	12	8			
Depreciation—									
Plant, 10 per cent.	66	17	6						
Horse, 16 per cent.	1	9	1						
Vehicles, 25 per cent.	2	15	0						
				71	1	7			
				£2,761	12	2			

1916—June 30.				1916—June 30.					
By Bacon Manufactured—40,303 lb.,				£	s.	d.	£	s.	d.
at 12'65d.				2,123	16	11			
Pigs' Cheeks Manufactured—									
3,561 lb., at 3d.				44	10	3			
Pigs' Feet Manufactured—148									
doz., at 1s.				7	8	0			
Lard Manufactured—2,054 lb.,									
at 11d.				94	2	10			
Runners and Hair				4	0	0			
							2,273	18	0
Transfer of 21 Pigs and Trimmings.....									
to Smallgoods Account							153	5	4
Stock on Hand—93½ Pigs							334	8	10

BACON

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

BACON FACTORY TRADING ACCOUNT FOR SEVEN MONTHS, ENDED 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
1916—June 30.							
To transfer of Manufactured Stock from Manufacturing Account				2,273	18	0	
Bacon, 40,303 lb., at 12·65d. per lb.	2,123	16	11				
Pigs' Cheeks, 3,561 lb., at 3d. per lb.	44	10	3				
Pigs' Feet, 148 dozen, at 1s. per dozen.....	7	8	0				
Lard, 2,054 lb., at 11d. per lb....	94	2	10				
Runners and Hair	4	0	0				
	<hr/>						
	£2,273	18	0				

	£	s.	d.		£	s.	d.
1916—June 30.							
By Sales				1,442	6	2	
Manufactured Stock on hand :— Bacon, 12,460 lb., at 11d., less 10 per cent.	513	19	6				
Pigs' Heads, 400 lb., at 3d. ...	5	0	0				
Pigs' Feet, 8 $\frac{1}{2}$ dozen, at 1s.	0	8	9				
Lard, 1,568 lb., at 11d.	71	17	4				
Runners and Hair	4	0	0				
Stock on Consignment	69	2	9				
Gross Loss carried forward to Profit and Loss Account				664	8	4	
				167	3	6	
				<hr/>			
				£2,273	18	0	

BACON FACTORY PROFIT AND LOSS ACCOUNT FOR SEVEN MONTHS, ENDED 30TH JUNE, 1916

1916—30th June.		£	s.	d.	£	s.	d.
To	Gross Loss from Bacon Factory						
	Trading				167	3	6
	Gross Loss from Bacon Small-goods				11	12	9
	Salaries	104	0	8			
	General Expenses	121	4	7			
	Cartage, Outwards	5	8	4			
	Selling Commission on Bacon ...	70	11	11			
	Stationery	13	7	0			
	Freight, Outwards	1	3	1			
					315	15	7
	Depreciation—Office Furniture at 10 per cent.				2	10	9
	Supervision				100	0	0
	Interest on capital				146	7	11
					£743	10	6

1916—30th June.		£	s.	d.
By	Net Loss for seven months to 30th June, 1916...	743	10	6

BACON FACTORY SMALL GOODS TRADING ACCOUNT FOR SEVEN MONTHS ENDED
30TH JUNE, 1916.

1916.				1916.			
June 30—To purchase Pigs and Trim-				June 30—By Sales			
	£	s.	d.		£	s.	d.
mings	153	5	4	„ Stock on hand :—			295 15 6
„ purchase Calves	63	0	4	Sausages, &c.....	20	7	1
„ Salaries	19	10	10	Calf skins	5	16	8
„ Wages.....	30	4	5	Sausages on consignment..	5	12	6
„ Fuel	2	8	2				31 16 3
„ General Stores'.....	28	8	0	„ Loss, transferred to Bacon			
„ Slaughtering Charges	6	4	0	Factory Profit and Loss			
„ Selling Commission	14	18	2	Account.....			11 12 9
„ Cartage outwards.....	1	5	3				
			319 4 6				
„ Supervision			20 0 0				
			£339 4 6				£339 4 6

ABATTOIRS TRADING ACCOUNT FOR SEVEN MONTHS ENDED 30TH JUNE, 1916.

1916.	£	s.	d.	£	s.	d.	1916.	£	s.	d.
June 30—To Salaries	97	14	2				June 30—By Slaughtering charges	325	7	4
„ Wages.....	279	2	8				„ Sandry earnings	93	7	6
„ Electric Power.....	390	12	3				„ Stock on hand	36	15	0
„ Fuel.....	42	12	5				„ Loss for 7 months ending 30th June,			
„ Water	16	19	10				1916	1,080	14	7
„ Insurance	26	10	1							
„ General Expenses.....	45	19	6							
„ Selling Commission										
and Cartage	3	9	8							
„ Depreciation — Build-										
ings at 3 per cent....	181	13	0							
				1,084	13	7				
„ Depreciation—Plant at 10 per cent.										
per annum				133	15	1				
„ Supervision				25	0	0				
„ Interest on capital				292	15	9				
	£1,536	4	5					£1,536	4	5

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

CANNING FACTORY MANUFACTURING ACCOUNT FOR TWELVE MONTHS ENDED
30TH JUNE, 1916.

1916.	£	s.	d.	£	s.	d.	1916.	£	s.	d.	£	s.	d.
June 30—To Purchases Raw Materials							June 30—By Total Cost transferred to						
—Fruit and Vegetables	2,470	19	2				Trading Account	6,308	2	2			
Sugar, Spices, &c.	491	19	10										
				2,962	19	0							
Sundry Materials—													
Bottles, Jars, Tins, &c.	1,039	17	3										
Boxes	121	16	8										
				1,161	13	11							
Depreciation—													
Plant at 10 per cent....				213	7	3							
Building at 3 per cent..				172	10	0							
Electric Power	40	2	0										
Fuel.....	141	18	3										
Insurance	26	10	3										
				208	10	6							
Repairs & Replacements				95	8	0							
Salaries and Wages				1,303	6	9							
Water				50	11	3							
Manufacturing Charges.				139	15	6							
				£6,308	2	2					£6,308	2	2

CANNING FACTORY TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

1915.			1916.		
July 1—To Stock on Hand—Manufactured Stock	£	s. d.	June 30—By Sales	£	s. d.
	821	10 3	Stock on Hand—Manufactured Stock	2,342	3 4
1916.			„ Gross Loss transferred to Profit and	3,845	6 3
June 30—To Total Cost transferred from Manufacturing Account	6,308	2 2	Loss Account	942	2 10
	£ 7,129	12 5		£ 7,129	12 5

CANNING FACTORY PROFIT AND LOSS ACCOUNT FOR TWELVE MONTHS ENDED
30TH JUNE, 1916.

1916.	£	s.	d.	1916.	£	s.	d.
June 30—To Gross Loss transferred from Trading Account	942	2	10	June 30—By Net Loss for 12 months ending 30th June, 1916, Transferred to General Revenue Account	1,959	4	8
„ Salaries	183	6	0				
„ General Expenses	115	19	0				
„ Commission on Sales	101	12	7				
„ Cartage Outwards	38	18	5				
„ Freight and Store Charges Outwards	153	9	8				
„ Sundry Expenses	1	11	8				
„ Depreciation on Office Furniture at 10 per cent.	4	11	5				
„ Supervision	150	0	0				
„ Interest on Capital	267	13	1				
	£1,959	4	8		£1,959	4	8

BUTTER FACTORY MANUFACTURING ACCOUNT FOR TWELVE MONTHS ENDED
30TH JUNE, 1916.

	£	s.	d.		£	s.	d.		£	s.	d.
To Purchase of Cream				9,665	0	11		By Butter produced—177,254 lb. Transferred			
„ Manufacturing Material—								to Trading Account	10,975	4	11
Boxes	199	7	0								
Paper	97	16	3								
Salt and Preservatives	25	5	2								
				322	8	5					
„ Manufacturing Expenses—											
Manager's Salary (half)	136	10	10								
Wages	353	15	7								
Fuel	45	11	5								
Water	39	1	4								
Electric Power	272	15	7								
Repairs and Replacements	84	9	11								
Cartage	6	16	8								
Insurance	67	10	11								
Manufacturing Materials—											
Sundry	53	10	1								
Depreciation—Buildings	256	5	4								
Plant	140	16	3								
				1,457	3	11					
				£11,444	13	3					
Less Printing Wrappers for Coastal											
Farmers' Co-operative So-											
ciety	250	10	4								
„ Sales of Ice	218	18	0								
				469	8	4					
				£10,975	4	11					
									£10,975	4	11

BUTTER

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

BUTTER FACTORY TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

1915.	lb.	£	s.	d.	1916.	lb.	£	s.	d.
July 1—To Stock on hand—Butter	130	8	13	4	June 30—By Butter Sales.....	175,384	11,398	2	7
1916.					„ Stock on hand	2,000	124	9	3
June 30 —To Butter produced—transferred from Manufacturing Account	177,254	10,975	4	11		177,384			
	177,384								
„ Gross Profit transferred to Pro- fit and Loss Account		538	13	7					
		£11,522	11	10			£11,522	11	10

BUTTER FACTORY PROFIT AND LOSS ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

1916.	£	s.	d.	1916.	£	s.	d.
June 30—To Supervision	250	0	0	June 30—By Royal Agricultural Society Prize			
Manager's Salary (half) ...	136	10	10	Money	23	0	0
Commission Account.....	295	5	3	Gross Profit Transferred from Trading			
Rent, Manager's Residence	22	15	0	Account	538	13	7
General Expenses	66	2	5	Net Loss transferred to General			
Advertising	3	17	0	Revenue Account	672	10	10
Freight	1	8	7				
Depreciation on Office Fur- niture.....	1	0	10				
Interest on Capital Account	457	4	6				
		1,234	4	5			
		£1,234	4	5			

ACCOMMODATION HOUSE, MIRROOL, TRADING ACCOUNT FOR TWELVE MONTHS, ENDED 30TH JUNE, 1916,

	£	s.	d.	£	s.	d.		£	s.	d.
To Stock on hand							By Charges for board and accommodation for			
Purchases for twelve months							twelve months	1,388	3	2
Provisions, Stores	1,254	17	4				Stock on hand at date	20	8	7
Laundry charges	36	14	2				Balance—Loss transferred to General Revenue			
Sanitation and water charges ...	7	6	0				Account	681	12	8
Wages for twelve months	398	3	9							
Repairs and renewals	120	19	9							
				1,818	1	0				
Depreciation—Equipment	20	7	6							
Premises.....	201	15	11							
				222	3	5				
Supervision charges				50	0	0				
				£2,090	4	5				
			</							

MANUFACTURING ACCOUNT OF CHEESE FACTORY, MIRROOL, FOR THE PERIOD OF EIGHT MONTHS FROM 1ST NOVEMBER, 1915, TO 30TH JUNE, 1916.

£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
To Purchase of Milk	674	14	0			To Stock on hand—					
„ Fuel	16	0	3			Manufacturing Materials	21	13	10		
„ Manufacturing Materials	44	12	3			Fuel.....	1	5	6		
			735	6	6				22	19	4
Wages for eight months			53	14	5	Balance transferred to Trading Account.....			942	8	3
Salary and living allowance of cheese-maker...			165	10	0						
Water charges			5	0	0						
Cartage and freights			5	16	8						
			£965	7	7				£965	7	7

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

TRADING ACCOUNT OF CHEESE FACTORY, MIRROOL, FOR THE PERIOD OF EIGHT MONTHS, FROM 1ST NOVEMBER, 1915, TO 30TH JUNE, 1916.

To Balance from Manufacturing Account	£	s.	d.	By Sales for period of eight months	£	s.	d.
Commission charges on sales	942	8	3		530	14	7
Repairs and renewals	26	2	1	Stock on hand:—			
Inspection of plant.....	6	13	6	Manufactured cheese	£	s.	d.
Advertising	2	17	4	Stocks on consignment	384	0	0
Registration of factory	4	1	6	Stationery	11	17	6
General expenses—Stationery, &c.	1	0	0		14	18	0
Sanitation charges	21	6	4				
Insurance	0	17	4				
	3	4	6				
Depreciation:—				Balance, Net Loss for eight months to General			
Building	£	s.	d.	Revenue Account	226	16	0
Plant	33	13	3				
Tools	41	4	9				
Equipment	4	15	5				
	2	13	3				
Interest on capital	82	6	8				
Supervision charges	57	8	7				
	20	0	0				
	£1,168	6	1		£1,168	6	1

MANUFACTURING ACCOUNT OF PULPING FACTORY, MIRROOL, FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

To Stock on hand at 1 July, 1915.....	£	s.	d.	By Sales—	£	s.	d.	£	s.	d.
„ Purchases—	174	5	5	Empty Cases and Tins.....	15	4	0			
Tomatoes	404	11	10	Trays	4	16	0			
Cases and Tins—Stores	223	5	1					20	0	0
Firewood	24	13	1	„ Stock on hand—						
				Cases, Tins, Stores	45	10	4			
„ Wages.....	652	10	0	Trays	36	0	0			
„ Water Charges	326	3	2					81	10	4
„ Repairs and Renewals.....	4	3	4	„ Balance transferred to Trading						
	5	19	11	Account				1,061	11	6
	£1,163	1	10					£1,163	1	10

TRADING ACCOUNT OF PULPING FACTORY, MIRROOL, FOR THE PERIOD OF TWELVE MONTHS FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

To Balance from Manufacturing Account	£	s.	d.	By Sales for twelve months	£	s.	d.
„ Wages—loading manufactured pulp	1,061	11	6	Stock on hand—	475	15	11
„ Salaries and living allowance	2	7	1	Manufactured pulp	206	5	1
„ Cartage	20	17	2	Stationery	5	18	0
„ General Expenses—Car hire, sundry	20	13	0	Net Loss for twelve months—to General Revenue			
„ Insurance	78	1	4	Account	723	4	5
„ Sanitation charges	12	10	4				
„ Depreciation—	0	13	0				
Building	54	5	9				
Plant	86	9	5				
Tools	11	3	11				
Equipment	0	2	6				
„ Interest on capital	152	1	7				
„ Supervision charges	42	8	5				
	20	0	0				
	£1,411	3	5		£1,411	3	5

TRADING ACCOUNT OF MOTOR LORRY, MIRROOL, FOR THE PERIOD OF THREE MONTHS, FROM 1ST APRIL, 1916, TO 30TH JUNE, 1916.

To Wages for three months.....	£	s.	d.	By Charges for transport	£	s.	d.
Oil and petrol	55	6	3	Balance, loss transferred to General Revenue	150	17	1
Repairs	71	4	8	Account	68	14	6
Registration	1	4	2				
Sundries, stores, &c.	1	0	0				
Insurance	3	7	6				
Supervision	17	0	0				
Depreciation, three months	3	0	5				
	67	8	7				
	£219	11	7		£219	11	7

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

TRADING ACCOUNT OF STALLION, WEST MIRROOL, FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

To Stock in hand at 1st July, 1915	£ s. d.		By Service fees.....	£ s. d.
„ Wages	12 11 8		„ Balance, Loss carried to General Revenue Account.....	54 12 0
„ Horse feed.....	79 10 4			
„ Sundry stores	49 5 0			
„ Repairs	3 3 11			
„ Insurance	0 19 5			
„ Depreciation	4 10 0			
	2 17 9			
	£152 18 1			£152 18 1

TRADING ACCOUNT OF SANITATION ACCOUNT, MIRROOL, FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

To Wages for twelve months.....	£ s. d.	£ s. d.	By Charges for service for twelve months	£ s. d.
„ Purchases—		499 2 10	„ Balance, Loss to General Revenue Account.....	96 17 8
Disinfectants	21 14 8			
Horse feed	191 12 10			
		213 7 6		
„ Repairs and renewals		54 19 5		
„ Cartage.....		6 0 9		
„ General expenses and sundries		9 1 11		
„ Depreciation of Plant	36 10 9			
„ „ Horses.....	13 12 5			
„ „ Piping.....	41 4 7			
„ „ Harness, &c.	2 1 1			
		93 8 10		
„ Supervision charge		25 0 0		
		£901 1 3		£901 1 3

TRADING ACCOUNT OF TEMPORARY WATER SUPPLY—MIRROOL—FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

To Wages for twelv months	£ s. d.	£ s. d.	By Charges for services, twelve months	£ s. d.
Stores :—		74 4 4	Loss to General Revenue Account	210 16 0
Material, oil, &c.	64 5 11			
Electric bell	8 2 3			
		72 8 2		
Repairs and renewals		24 15 1		
Carting water		1 18 3		
Depreciation plant, piping, &c.....		123 13 8		
Supervision charge		10 0 0		
		£306 19 6		£306 19 6

TRADING ACCOUNT OF AGISTMENT, MIRROOL, FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

To Wages for twelve months	£ s. d.	£ s. d.	By Agistment charges	£ s. d.
Salaries	139 14 2		Balance, loss transferred to Revenue Account.....	198 19 9
Horse feed.....	50 19 9			
Sundry stores and supplies	54 17 8			
Repairs.....	12 14 7			
General expenses	4 13 8			
Supervision charge	4 4 7			
	10 0 0			
	£277 4 5			£277 4 5

PROPERTY RENTS (MIRROOL) TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

To Car hire and expenses.....	£ s. d.	£ s. d.	By Rentals	£ s. d.
Water charges to hospital	2 3 6		Balance transferred to Revenue Account	289 0 6
Property upkeep and repair.....	1 16 6			
Supervision	52 5 1			
Depreciation on properties	15 0 0			
	219 0 4			
	£290 5 5			£290 5 5

• APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

DRY AREAS RENTALS (YANCO) TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.
To depreciation							By rental charges	9,032	18	11
" Gogeldrie Buildings	315	0	0							
				315	0	0				
Fencing materials				11	15	0				
General expenses				127	16	10				
Horse feed				138	13	0				
Making ditch				2	0	0				
Removing sand				12	0	0				
Rabbit destruction				319	4	6				
Salaries and wages				535	13	6				
Supervision				25	0	0				
Net profit, transferred to General Revenue Account				7,595	16	1				
				£9,082	18	11				£9,082 18 11

ELECTRIC EXTENSIONS TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

1916.	£	s.	d.	1916.	£	s.	d.
June 30—To Wages	207	3	6	June 30—By Sales	496	18	10
Materials	220	16	3				
Supervision	20	0	0				
Net Profit for twelve months ended 30th June, 1916, transferred to General Revenue Account	48	19	1				
	£496	18	10				£496 18 10

HORSE SALES (YANCO) TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	Head	£	s.	d.		Head	£	s.	d.
To Purchases	177	4,138	0	7	By Sales	177	4,373	0	10
Commission on Sales		25	5	9					
Hire—Motor Car		11	15	6					
Supervision		15	0	0					
Net Profit, transferred to General Revenue Account		182	19	0					
		£4,373	0	10					£4,373 0 10

LIVE STOCK FOR SETTLERS TRADING ACCOUNT, YANCO AND MIRROOL, FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

Yanco.			Mirrool.			Total.			Yanco.			Mirrool.			Total.		
Hd.	£	s. d.	Hd.	£	s. d.	£	s. d.		Hd.	£	s. d.	Hd.	£	s. d.	£	s. d.	
To Stock on hand	4	26	6 0	...	...	26	6 0	By Sales	332	3,826	2 11	147	1,550	3 6	5,376	6 5	
Agistment .....	...	45	19 3	...	20	3 7	66	2 10	Deaths	6	...	...	...	...	...	...
Freight .....	...	244	15 0	...	25	19 9	270	14 9	Stock on hand ...	135	1,099	13 0	57	462	0 0	1,561	13 0
General expenses .....	...	70	17 0	...	2	16 0	73	13 0									
Purchases	469	4,119	10 6	204	1,843	7 0	5,962	17 6									
Supervision, 5 per cent. on sales ...	...	191	6 2	...	70	10 1	268	16 3									
Net profit, transferred to Profit and Loss Account .....	...	227	2 0	...	42	7 1	269	9 1									
	473	4,925	15 11	204	2,012	3 6	6,937	19 5		473	4,925	15 11	204	2,012	3 6	6,937	19 5

LIVE STOCK (PIGS) TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

Yanco.			Mirrool.			Total.			Yanco.			Mirrool.			Total.		
Hd.	£	s. d.	Hd.	£	s. d.	£	s. d.		Hd.	£	s. d.	Hd.	£	s. d.	£	s. d.	
To Purchases	48	139	4 0	72	214	14 0	353	18 0	By Sales	48	152	15 0	72	242	2 3	394	17 3
General expenses .....	...	1	4 9	...	1	3 2	2	7 11									
Supervision, 5 per cent. on sales ...	...	7	12 9	...	12	2 1	19	14 10									
Net profits, transferred to Profit and Loss Account .....	...	4	13 6	...	14	3 0	18	16 6									
	48	152	15 0	72	242	2 3	394	17 3		48	152	15 0	72	242	2 3	394	17 3

REPORT, 1915-16.

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

LIVE STOCK PURCHASED FOR SETTLERS TRADING ACCOUNT, YANCO AND MIRROOL, FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

TWELVE MONTHS ENDED 31st DEC 1915																							
	Yanco.				Mirrool.				Total.			Yanco.				Mirrool.				Total.			
	Hd.	£	s.	d.	Hd.	£	s.	d.	£	s.		d.	Hd.	£	s.	d.	Pa.	£	s.	d.	£	s.	d.
To Purchases	181	1,619	1	2	6	77	10	0	1,696	11	2	By Sales	181	1,697	6	2	6	81	7	6	1,773	3	8
Supervision (5 per cent. on Sales) .....	...	78	5	0	...	3	15	10	82	0	10	Less overcharge in Feb., 1915...	...	.....	...	...	5	10	0	.....	...	...
												Net Loss (transferred to Profit and Loss Account)	...	.....	...	...	75	17	6	5	8	4	
	181	1,697	6	2	6	81	5	10	1,778	12	0		181	1,697	6	2	6	81	5	10	1,778	12	0

STUD BULL TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

STUD BULL TRADING ACCOUNT FOR TWELVE MONTHS

	Yanco.			Mirrool.			Total.				Yanco.			Mirrool.			Total.		
	Hd.	£	s. d.	Hd.	£	s. d.	£	s. d.		Hd.	£	s. d.	Hd.	£	s. d.	£	s. d.		
To Stock on hand.....	7	62	10 0	1	50	0 0	112	10 0	By Sales	2	19	0 0	...	...	...	19	0 0
Agistment .....	...	1	3 2	...	...	...	1	3 2	Services .....	...	11	0 0	...	4	17 6	15	17 6
General Expenses .....	...	0	4 6	...	...	...	0	4 6	Deaths	1	...	...	...	...	...	...	...
Wages .....	...	0	5 0	...	...	...	0	5 0	Stock on hand ...	4	27	0 0	1	40	0 0	67	0 0
Feeding .....	...	...	...	...	20	14 11	20	14 11	Net Loss, trans-	...	...	...	...	...	...	...	...
Repairs to Yard...	...	...	...	...	4	4 5	4	4 5	ferred to P. and	...	8	12 8	...	30	1 10	38	14 6
Supervision, 5 per	...	...	...	...	...	...	...	...	L. Account.....	...	...	...	...	...	...	...	...
cent. on Sales...	...	1	10 0	...	...	...	1	10 0		...	...	...	...	...	...	...	...
	7	65	12 8	1	74	19 4	140	12 0		7	65	12 8	1	74	19 4	140	12 0		

LIVE STOCK PROFIT AND LOSS ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

				Yanco.	Mirrool.	Total.					Yanco.	Mirrool.	Total.
				£ s. d.	£ s. d.	£ s. d.					£ s. d.	£ s. d.	£ s. d.
To Net Loss, transferred from Stud Bull Account.				8 12 8	30 1 10	38 14 6	By Net Profit, transferred from Live Stock for Settlers' Account. Net Profit, transferred from Pig Account.				227 2 0	42 7 1	269 9 1
Net Loss, transferred from Live Stock Purchase Account.				.....	5 8 4	5 8 4					4 13 6	14 3 0	18 16 6
Net Profit, transferred to Revenue Account.				223 2 10	20 19 11	244 2 9					231 15 6	56 10 1	288 5 7
				231 15 6	56 10 1	288 5 7					231 15 6	56 10 1	288 5 7

NURSERY TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

		£ s. d.		£ s. d.				£ s. d.		£ s. d.	
1915.						1916.					
July 1—To Stock in hand, valued at 50 per cent. off selling price.....		3,351		10 8		June 30—By Sales				5,614	
Stock in hand, valued at purchase price ...		847		6 1		Stock on hand:—					
				4,198		Valued at 50 per cent. off selling prices...		3,840		4 0	
						Valued at purchase prices		982		1 3	
						General stock		68		0 0	
										4,890	
1916.											
June 30—To Depreciation:—											
Fumigating House, 10 per cent. per annum		3		0 0							
Plant, 20 per cent. per annum		10		11 8							
Vehicles, 25 per cent. per annum ...		6		0 3							
Horses, 16 per cent. per annum		10		10 7							
				30							
General Expenses				50							
Horse Feed				174							
Purchases				3,426							
Rent of Cottage				39							
Rent of Land				35							
Repairs				29							
Salaries and Wages.....				2,044							
Water Rates				40							
Advertising				29							
Supervision				75							
Interest on capital				220							
Net profit for 12 months ended 30th June, 1916, transferred to General Revenue Account.....											
				109							
				£10,504						£10,504	
				13 3						13 3	

APPENDIX 20—continued.
Murrumbidgee Irrigation Areas.

SANITATION AND SEWERAGE, YANCO—TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

1915.	£	s.	d.	£	s.	d.	1916.	£	s.	d.	£	s.	d.	
July 1—To Stores on hand.	4	13	0				June 30—By Services.....				833	11	2	
Sanitary pans and garbage tins on hand.....	174	10	0				Stores on hand.....	3	5	0				
				179	3	0	Sanitary pans and garbage tins on hand	160	5	0		163	10	0
1916.														
June 30—To Depreciation—														
Plant, 20 per cent.....	7	13	11											
Horses, 16 per cent.	8	18	10											
Vehicles, 25 per cent.	23	8	10											
				40	1	7								
General Expenses				38	13	2								
Horse Feed				105	9	2								
Repairs.....				19	15	6								
Salaries.....				59	12	0								
Supervision				25	0	0								
Wages				436	15	0								
Loss on sale of lorry				23	16	6								
Interest on Capital.....				25	4	8								
Net profit for twelve months ending 30th June, 1916. (transferred to General Revenue Account)				43	10	7								
				£997	1	2					£997	1	2	

SHEEP TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.		£	s.	d.
To Stock on Hand—963.....	1,076	8	0				By Sales—966.....	1,134	10	0				
Wool.....	15	0	0				Skins.....	1	8	4				
				1,091	8	0	Wool.....	16	1	3		1,151	19	7
Horse Feed.....				6	8	0	Rebate on Freight.....					26	16	6
General Expenses.....				20	17	9								
Wages.....				36	15	8								
Supervision, 3 per cent. on Sales.....				5	0	0								
Natural Increase—3.....														
Net Profit, transferred to General Revenue Account.....				18	6	8								
				£1,178	16	1					£1,178	16	1	

YASS AGISTMENT TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
To General Expenses.....	2	12	8	By Charges.....	1,628	5	7
Salaries and Wages.....	33	7	4				
Rabbit Destruction.....	12	0	0				
Travelling Expenses.....	15	5	4				
Supervision.....	5	0	0				
Net Profit, transferred to General Revenue Account.....	1,560	0	3				
	£1,628	5	7		£1,628	5	7

TRADING ACCOUNT OF GENERAL STORES No. 2, WEST MIRROOL, FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.
To Stock on hand, 1st July, 1915				12,844	6	10	By Sales for twelve months	38,330	12	5
Purchases twelve months.....				31,931	10	3	Stock on hand	16,314	3	8
Wages, salaries and living allowance ...				1,968	7	3				
Freights				2,087	18	7				
Cartage and haulage				2,742	8	1				
General exs., inspection, etc., insurance, water, sanitation, etc.				259	15	2				
Depreciation on Iron racks	2	10	0							
" Grain store	19	1	6							
" General store	29	5	10							
" Lumber store and Yard	5	16	6							
" Oil store	3	18	7							
" Paint and joinery store	14	0	9							
" Timber and steel yard ..	4	1	2							
" Cottage No. 1, Willbriggie	20	11	8							
				99	6	0				
" Plant	49	18	9							
" Horses, etc.	22	8	4							
" Equipment.....	0	5	9							
" Furniture	5	2	9							
				77	15	7				
Supervision charges				100	0	0				
Balance, net profit to General Revenue Account				2,530	8	4				
				£54,644	16	1				

REPORT, 1915-16.

APPENDIX 20—continued.

Murrumbidgee Irrigation Areas.

GLENROY MILL TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.	£	s.	d.		£	s.	d.
To Stock on hand at 1st July, 1915...				9,520	15	8	By Sales for twelve months	3,881	19	11
Purchases—Logs	509	0	0				Stock on hand	8,202	7	2
Less Retention	100	14	7							
				403	5	5				
Cutting and dressing	1,347	19	11							
Less Retention	107	18	6							
				1,240	1	5				
Wages and salaries				229	7	10				
Insurance				96	19	10				
General expenses and sundries				59	12	5				
Royalty timber rights written off				55	12	5				
Supervision				15	0	0				
Depreciation on Plant	13	7	2							
Tools	3	15	0							
				17	2	2				
Balance, Net Profits to General Revenue Account				441	9	11				
				£12,084	7	1				
								£12,084	7	1

DARLINGTON POINT CHARCOAL RETORTS, TRADING ACCOUNT FOR TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
To Stock on hand at 1st July, 1915	61	1	7	By Sales for twelve months	421	17	6
Firewood purchased	87	17	4	Stock on hand	272	15	11
Haulage, cartage and freight	216	9	5				
Wages	81	15	11				
Horse feed	18	15	1				
General expenses and sundries	19	17	2				
Depreciation on Retorts	66	13	4				
„ „ Establishment	51	14	10				
Supervision	5	0	0				
Balance, Profit to General Revenue Account	85	8	9				
	£694	13	5				
					£694	13	5

TRADING ACCOUNT OF HORSE SALES, MIRROOL, FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
To Purchases for twelve months	235	1	6	By Commission, &c., charged to sundry purchasers	46	1	3
Transfer—Horses 196 and 223 from Leeton	22	8	11	Sales	237	0	9
Loss on bay gelding—sold at Leeton	8	15	4				
Rebate and allowance	10	0	0				
Motor car expenses	2	16	6				
	279	2	3				
Balance, profit transferred to General Revenue Account	3	19	9				
	£283	2	0				
					£283	2	0

TRADING ACCOUNT OF LIVE STOCK—COMMISSIONERS' BULLOCKS—FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

	Head.	£	s.	d.		Head.	£	s.	d.
To Stock on hand at 1st July, 1915	10	60	10	0	By Sales	10	106	8	0
Balance, profit to General Revenue Account .....	...	45	18	0					
		£106	8	0			£106	8	0

TRADING ACCOUNT OF DRY AREA RENTALS, MIRROOL, FOR THE PERIOD OF TWELVE MONTHS, FROM 1ST JULY, 1915, TO 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
To Wages for twelve months	162	10	1	By Rentals charged	1,120	5	0
Salaries	17	0	10	Sale	0	18	0
Horse feed	43	5	5				
General expenses, car hire, &c.	34	2	2				
Sundries	2	16	9				
Repairs	11	10	8				
Pumping water	1	16	0				
Depreciation on horse and harness	4	5	6				
Supervision	10	0	0				
Balance, profit transferred to Revenue Account	833	15	7				
	£1,121	3	0				
					£1,121	3	0

APPENDIX 21.

Report of the Public Accounts Committee.

Sir,

The Treasury, New South Wales, Sydney, 10 May, 1916.

I have the honor to enclose, herewith, a printed copy of the Third Report of the Public Accounts Committee of the current Parliament, together with Minutes of Evidence, in order that it may be included as usual in your Annual Report.

I have, &c.,

C. R. CHAPMAN,

Secretary to Public Accounts Committee.

The Auditor-General, Sydney.

THIRD REPORT OF THE PUBLIC ACCOUNTS COMMITTEE (OF THE TWENTY-THIRD PARLIAMENT): TOGETHER WITH MINUTES OF EVIDENCE.

THE Public Accounts Committee, appointed by the Legislative Assembly under the provisions of section 16 of the Audit Act, 1902, with power, *inter alia*, to—

Inquire into and report to the Legislative Assembly upon all expenditure by a Minister of the Crown made without Parliamentary sanction or appropriation,

sat on the 8th March, 1916, for the purpose of inquiring into the following matters of unauthorised expenditure referred to them, viz. :—

Service.	Payments during Year ended 30th June, 1915.
<i>From Consolidated Revenue Fund.</i>	
Premier's Department—	
Belgian Relief Fund—	
Grant	£1,000 0 0
Subsidy £1 for £1 on collections in N.S.W....	27,307 4 9
Servian Relief Fund—Grant	28,307 4 9
Polish Relief Fund—Subsidy £1 for £1 on collections in N.S.W.	1,000 0 0
North of France Relief of Distress—Grant	9,100 0 0
Expeditionary and Reservist Forces—Cost of services rendered by Railway Department in connection with transport	5,000 0 0
	31,785 5 1
Minister for Public Works—	
Public Works and Services	6,748 9 3
In anticipation of Public Works Fund Votes—	
Colonial Secretary and Minister for Public Health—	
Coast Hospital—Additions	12,102 15 2
Total from Consolidated Revenue Fund	£ 94,043 14 3
<i>On Account of Loan Services.</i>	
Chief Commissioner for Railways and Tramways—	
Railways—	
Construction, Flemington to Belmore and Wardell Road to Glebe Island and Darling Island Railways	18,703 2 7
Tramways—	
Rolling Stock, to meet expansion of traffic, &c.	2,481 3 11
Metropolitan Board of Water Supply and Sewerage—	
Water—General Reticulation, Improvements, &c.	15,012 2 1
Sewerage—Construction and Ventilation of Sewers generally	13,375 7 0
Public Works—	
Industrial Undertakings—	
New Workshops and Timber Depôt	5,021 7 1
Railway Construction—	
City Electric Railway	39,225 0 0
Wagga Wagga to Tumbarumba	10,066 17 3
North Coast Railway	45,993 15 2
Parkes to Peak Hill	1,000 0 0
Muswellbrook to Merriwa	22,511 1 4
Forbes to Stockinbingal	18,678 12 0
Dunedoo to Coonabarabran	13,648 10 1
Wyalong to Cudgellico	17,016 2 10
Cooma to Bombala	8,619 17 4
Condobolin to Broken Hill	1,543 9 10
Tramway Construction—	
Trams generally	24,816 7 5

APPENDIX 21—continued.

Service.	Payments during Year ended 30th June, 1915.
<i>On Account of Loan Services—(continued).</i>	
Water Supplies—	
Hunter District Water Supply—	
Additional Pumping Plant, Walcha	87 1 4
Country Towns Water Supplies	29,645 16 5
Sewerage Construction—	
Country Towns Sewerage and Stormwater Channels	66 17 7
Newcastle Sewerage	260 8 8
Long Bay Ocean Outfall	11,485 8 6
Harbours and Rivers—	
Newcastle Harbour—Carrington Wharfage	2,843 14 0
Port Kembla Improvements	6,374 6 4
New Public Abattoir at Homebush Point	16,468 19 3
New Store Depot at Leichhardt	1,095 11 5
Agriculture—	
Water Conservation and Irrigation Commission—	
Shallow Bores, to provide Water for Settlers	1,149 7 6
Total, Loan Services	£ 327,192 6 11
Railway Stores Suspense Account—	
Total Issues	1,033,132 16 2
Total Credits	922,740 9 1
Net amount, paid without Parliamentary Appropriation	110,392 7 1

(1) Premier's Department.

The amounts expended under this Department were all for patriotic purposes.

(2) Department of Public Works.

The principal items of excess expenditure under this Department, of which explanation in detail is given in the Minutes of Evidence, were incurred to continue works in progress including urgent water and sewerage works, and to make payments for land resumptions in connection with the City Electric Railway. The amounts overdrawn were covered by Parliamentary Appropriation in the succeeding financial year.

(3) Department of Public Health.

In order to make further urgently needed hospital accommodation available as early as possible an increased rate of expenditure was incurred in connection with the Coast Hospital additions, but the excess expenditure of £12,102 15s. 2d. was covered by Parliamentary Appropriation in the succeeding financial year.

(4) Water Conservation and Irrigation Commission.

During April, 1915, the Minister for Agriculture gave instructions for the purchase of six shallow boring plants for sinking wells in Pilliga Scrub, &c., and, as there was no Vote available, the Colonial Treasurer approved of funds to the extent of £4,100, of which only £1,149 7s. 6d. was actually expended during 1914-15, being provided pending a Vote of Parliament.

(5) Railways and Tramways.

The items of £18,703 2s. 7d., Construction of Flemington to Belmore and Wardell Road to Glebe Island and Darling Island Railways, and £2,481 3s. 11d. for Tramway Rolling Stock to meet expansion of traffic, &c., were expended in the month of July, 1914, pending the passing of a Supply Bill, but were subsequently covered by Parliamentary Appropriation in the Loan Act No. 31 of 1914.

The remaining item, Railway Stores Suspense Account—£110,392 7s. 1d., was due to the increased business of the Railways and Tramways necessitating a larger stock of stores, including materials for duplications and for new engines and other rolling stock under construction being kept on hand, and as the Store Account can only be placed in credit as stock is issued for use, it was found towards the end of December, 1914, that the advance of £1,200,000 voted by Parliament was insufficient to meet payments in London and locally then becoming due.

Your Committee after carefully considering the evidence, are of opinion that all the items of increased expenditure are justifiable.

31st March, 1916.

T. WADDELL,
Chairman.

APPENDIX 21—*continued.*

PROCEEDINGS OF THE COMMITTEE.

WEDNESDAY, 8 MARCH, 1916.

MEMBERS PRESENT :—

HON. T. WADDELL, IN THE CHAIR.

MR. D. STOREY.

MR. J. J. MORRISH.

MR. T. S. CRAWFORD.

The Committee met in No. 3 Committee Room, Parliament House.

Hon. T. Waddell elected Chairman.

Statements of explanation in connection with the Premier's Department, Public Works Department, Department of Public Health, Water Conservation and Irrigation Commission, and Railways and Tramways, considered.

Mr. A. P. Pearson (*Comptroller of Accounts, The Treasury*), sworn, and examined.

Chairman to report to Parliament after submission of Report for concurrence of Members of the Committee.

WEDNESDAY, 8 MARCH, 1916.

Present :—

HON. T. WADDELL, IN THE CHAIR.

MR. D. STOREY.

MR. J. J. MORRISH.

MR. T. S. CRAWFORD.

1. On motion of Mr. J. J. Morrish, seconded by Mr. David Storey, the Hon. T. Waddell was elected Chairman.

2. *Chairman.*] Our duty is to inquire into the various items of unauthorised expenditure during the financial year 1914-15. The Secretary has obtained typewritten explanations from the Departments concerned, and, as I understand each member of the Committee has been furnished with a copy, we might proceed to consider them in detail.

3. The statements of explanations were as follows :—

PREMIER'S DEPARTMENT.

(a) Belgian Relief Fund—

Grant	£1,000	0	0
Subsidy, £1 for £1 on collections in New South Wales ...	27,307	4	9

£28,307 4 9

Servian Relief Fund—

Grant	£1,000	0	0
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Polish Relief Fund—

Subsidy, £1 for £1 on collections in New South Wales ...	£9,100	0	0
--	--------	---	---

When during the course of the war Belgium and, ultimately, Servia and Poland were overrun by the invader, the inhabitants were rendered destitute, and it was necessary for some measure of assistance to be accorded them.

Accordingly, in the case of the Belgian and Servian Relief, the Government of New South Wales made the *grants indicated* with a view to stimulating the launching of public funds.

When such public funds were duly launched the Government granted a *£ for £ subsidy* in respect of the amounts collected, with a view to inciting public generosity in the matter.

(b) North of France Relief of Distress—

Grant	£5,000
--------------	--------

The operations of the National Belgian Relief Fund of New South Wales being, by reason of its constitution, confined to the relief of Belgians in Belgium, refugees who fled before the invading armies into Northern France were therefore deprived of any relief from the public relief funds of this State.

Upon representations being made to the Government in this matter, it was decided to make a Special Grant of £5,000 for this purpose.

At the instance of the French Australian League of Help, the money was paid through the Agent-General to M. Fresnay, President of the Society of the Friends of the Belgians, le Mans, France.

(c) Expeditionary and Reservist Forces—

Cost of Services rendered by Railway Department in connection with Transport	£31,785	5	1
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At the commencement of a state of War the Government of New South Wales hastened, in common with the Government of other States, to assure the Federal Government of the use of its resources in the prosecution of the War.

In

APPENDIX 21—continued.

In accordance with this assurance, men and horses of the Expeditionary Forces, Imperial Reservists, and Imperial Remounts were carried free over the Railways of the State.

This principle was eventually confirmed at the Conference of Premiers held in May last, and in the absence of any Vote it was necessary to have recourse to the Treasurer's Advance Account.

PUBLIC WORKS DEPARTMENT.

	£	s.	d.
Public Works and Services	6,748	9	3
Industrial Undertakings—			
New Workshops and Timber Depôt	5,021	7	1
Railway Construction—			
City Electric Railway	£39,225	0	0
Wagga Wagga to Tumbarumba	10,066	17	3
North Coast Railway	45,995	15	2
Parkes to Peak Hill	1,000	0	0
Muswellbrook to Merriwa	22,511	1	4
Forbes to Stockinbingal	18,678	12	0
Dunedoo to Coonabarabran	13,648	10	1
Wyalong to Cudgellico	17,016	2	10
Cooma to Bombala	8,619	17	4
Condobolin to Broken Hill	1,543	9	10
	178,305	5	10
Tramway Construction—			
Trams generally	24,816	7	5
Water Supplies—			
Hunter District Water Supply—Additional			
Pumping Plant, Walcha	87	1	4
Country Towns Water Supplies	29,645	16	5
	29,732	17	9
Sewerage Construction—			
Country Towns Sewerage and Stormwater			
Channels	66	17	7
Newcastle Sewerage	260	8	8
Long Bay Ocean Outfall	11,485	8	6
	11,812	14	9
Harbours and Rivers—			
Newcastle Harbour—Carrington Wharfage	2,843	14	0
Port Kembla Improvements	6,374	6	4
	9,218	0	4
New Public Abattoir at Homebush Point... ..	16,468	19	3
New Store Depôt at Leichhardt	1,095	11	5
	£283,219	13	1

The explanation of the accountant of the Public Works Department, furnished under date 25th October, 1915, is as follows:—

“The total amount paid was £283,219 13s. 1d.

“As the Votes of 1913-14 were exhausted and the works (Loan Votes) were in progress, payments had to be made in anticipation of Supply, and the passing of the 1914-15 Estimates, and the Treasury provided the amount from Treasury Expenditure Suspense Account. When the Estimates of 1914-15 were passed this account was recouped to the extent of £216,975 17s. 1d. There was then left the sum of £66,243 16s., which is accounted for as per following detailed explanations:—

“1. Public Works and Services, Consolidated Revenue Fund ... £6,748 9 3

“In June, 1915, the Consolidated Revenue Fund Vote of 1914-5 became exhausted, and it was necessary to obtain further funds to meet expenditure principally for the Dredge Service and for Temporary Officers' Salaries, and the claims of the Government Dockyard, Newcastle. It was estimated that £12,000 would be required, and the Treasury consented to pay temporarily from the Consolidated Revenue Expenditure Suspense Account. When payments were made and the Floating Advance Accounts of 1914-15 were adjusted, it was found that £6,748 9s. 3d. had been so charged. This will be adjusted by charging to the Consolidated Revenue Fund Votes for 1915-16.

“2. Railway Construction—City Electric Railway ... £39,225 0 0

“Land resumptions had been effected in connection with the City Electric Railway, and it became necessary to make payments towards the end of June, 1915, to the extent of £39,225. These have been met temporarily from Treasurer's Expenditure Suspense Account, as the balance on the Vote for the City Electric Railway was inadequate, and will be adjusted by a Vote to be submitted in the 1915-16 Loan Estimates.

“3. Railway Construction—

Muswellbrook to Merriwa	£1,511	16	9
Forbes to Stockinbingal	4,197	7	6
Wyalong to Cudgellico	13,016	2	10

“When the Loan Estimates of 1914-15 were dealt with it was uncertain that the Votes would be adequate, and in the above cases it was found, about March, 1915, that the work had been pushed on somewhat faster than anticipated, and that additional funds would be required. The Treasury provided the amounts to the extent shown from Treasury Expenditure Suspense Account, which will be recouped from the Votes of 1915-16 when passed.

APPENDIX 21—*continued.*

"4. New Public Abattoirs at Homebush Point £1,544 19 8

"Work at the Abattoirs was being pressed forward to enable opening to be effected at an early date. It was found that the Votes were inadequate, and the Treasury provided funds from Treasury Expenditure Suspense Account, to be adjusted when the 1915-16 Estimates are passed."

METROPOLITAN BOARD OF WATER SUPPLY AND SEWERAGE

Water—

General Reticulation, Improvements, &c. £15,012 2 1

Sewerage—

Construction and Ventilation of Sewers generally 13,375 7 0

The Acting Secretary of the Metropolitan Board of Water Supply and Sewerage, under date 15th November, 1915, furnished the following explanation:—

"With regard to the item 'General Reticulation, Improvements, &c.' £15,012 2s. 1d., the Loan Estimates as submitted by the Board for 1914-15 for Water Supply Works amounted to £721,000. The amount voted was £340,000, hardly 50 per cent. of the amount asked for. Various works were held over, but on account of the extreme urgency of completing a section of the supplementary 36-inch main to Ryde before the summer set in, the Contractors for the pipes (G. and C. Hoskins, Ltd.) accelerated deliveries during May and June, and the expenditure referred to above was incurred on account of heavy payments made for these pipes.

"The amount of £13,375 7s. for 'Construction and Ventilation of Sewers generally' was expended during July, 1914, to meet payments on Sewerage Works in progress pending the passing of the first Supply Bill on account of Loans for 1914-15, there being no balance available from the 1913-14 Loan Vote for these works. The amount was adjusted by transfer to the Vote under the Supply Bill when passed."

COLONIAL SECRETARY AND PUBLIC HEALTH.

Coast Hospital—Additions £12,102 15 2

The Director-General of Public Works, under date 24th November, 1915, furnished the following explanation of this item:—

"During the year 1914-15 the work at the Coast Hospital was being carried out by the Building Construction Branch of this Department. As the Chief Secretary's Department desired the work to be expedited, with a view to the Hospital accommodation being made available as early as possible, an increased rate of expenditure had to be incurred.

"The available funds were inadequate, and the Treasury provided £12,102 15s. 2d. in anticipation of Public Works Fund Votes of 1915-16. This sum has been included by the Treasury in the Public Works Fund Estimates of 1915-16 now before Parliament."

DEPARTMENT OF AGRICULTURE.

Water Conservation and Irrigation Commission—

Shallow Bores—to provide water for settlers £1,149 7 6

The Acting Irrigation Commissioner furnished the following explanation, under date 26th October, 1915:—

"During April, 1915, the Honorable the Minister for Agriculture instructed the Acting Commissioner to purchase six shallow boring plants for the purpose of sinking wells in the Pilliga Scrub, and subsequently in various boring districts to be proclaimed.

"As there was no Vote available for purpose of purchase and working the plants to be purchased, during the financial year 1914-15, the Honorable the Premier and Colonial Treasurer approved of £4,100 being made available pending a Vote of Parliament.

"The amount actually expended under this authority during 1914-15 was £1,149 7s. 6d. which was covered by a vote of £7,500 under Supply covering the period July to September, 1915."

RAILWAYS AND TRAMWAYS.

The following explanation was furnished by the Department, under date 1st November, 1915:—

"Railways—

Construction of Flemington to Belmore and Wardell Road to
Glebe Island and Darling Island Railways £18,703 2 7

"Tramways—

Rolling Stock to meet expansion of traffic, &c. £2,481 3 11

"The above amounts were expended in the month of July, 1914, pending the passing by Parliament of a Supply Bill, but were subsequently covered by Parliamentary Appropriation in the Loan Act No. 31 of 1914.

"Railways and Tramways—

Railway Stores Suspense Account £110,392 7 1

"The increased business of the Railways and Tramways necessitating a larger stock of stores, including materials for duplications and for new engines and other rolling stock under construction, being kept on hand, and as the Store Account can only be placed in credit as stock is issued for use, it was found towards the end of December, 1914, that the advance of £1,200,000 voted by Parliament was insufficient to meet payments in London and locally then becoming due. In order that the liabilities on the Advance Account might be discharged, the Honorable the Treasurer agreed to provide a Suspense Account of £250,000, which was drawn upon to the extent of £110,392 7s. 1d. up to the 30th June last. To clear this debit, and to provide the Railways Vote for the purchase of stores with sufficient funds to meet the increased business of the Department, a further sum of £200,000 has been applied for in the Loan Estimates for 1915-16, making a total amount of the advance £1,400,000."

APPENDIX 21—continued.

Mr. A. P. Pearson, Comptroller of Accounts, the Treasury, sworn, and examined :—

4. *Mr. D. Storey.*] Can you tell us, Mr. Pearson, whether all the amounts mentioned have been passed by a Vote of Parliament? At the time the payments were made there were no Parliamentary appropriations to which they could be charged, but subsequently Parliamentary appropriation was obtained for the amounts.
5. *Mr. D. Storey.*] So all these amounts have already the force of law, having been passed by Parliament? Yes.
6. *Mr. D. Storey.*] It consequently seems futile to go into the matter further, unless we want to call attention to any particular item.
7. *Chairman.*] Can you tell us, Mr. Pearson, why such a large sum had to be subsequently voted for the Railways under the Public Works Department? In regard to Railway Construction the expenditure was incurred in the early part of July, before the Supply Bill covering July to September had been obtained. The Loan Votes for the previous year for these services had become exhausted, and there was no Vote available to continue these works until supply was granted. That does not apply to the whole of the Votes, but to the majority.
8. *Chairman.*] What was the amount of £39,225, City Electric Railway, used for? For land resumptions.
9. *Mr. Morrish.*] Yes; the Department gives the following explanation of that:—"Land Resumptions had been effected in connection with the City Electric Railway, and it became necessary to make payments towards the end of June, 1915, to the extent of £39,225. These have been met temporarily from Treasurer's Expenditure Suspense Account, as the balance on the Vote for the City Electric Railway was inadequate, and will be adjusted by a Vote to be submitted in the 1915-16 Loan Estimates."
10. *Chairman.*] Can you tell us, Mr. Pearson, was the City Railway sanctioned at that time? No; it was not authorised at the time, but there was preliminary work such as surveys to be dealt with.
11. *Mr. D. Storey.*] However, all these moneys have since been sanctioned by Parliament? Yes.
12. *Mr. D. Storey.*] I certainly do not think it is a proper thing to expend £39,225 on a work not sanctioned by Parliament. No doubt it would have been sanctioned, but as a matter of principle we cannot be too rigid in matters of this kind.
13. *Mr. Morrish.*] I think the idea in connection with these land resumptions, which constitute the larger portion of the £39,225, was that when the Government mooted the City Railway it was necessary to make certain resumptions quickly so as to prevent values being fictitiously raised.
14. *Chairman.*] Yes; that may be the reason. Do you think that is the case, Mr. Pearson? Yes, now that my memory has been refreshed, I believe that is correct.
15. *Chairman.*] One can quite imagine a position like that arising. I think Sir Henry Parkes resumed the Chisholm Estate for something like £200,000 without the authority of Parliament being first obtained.
16. *Mr. Morrish.*] I move that the explanations of the Premier's Department and the Public Works Department be accepted.
17. *Mr. D. Storey.*] I second the motion.
18. *Chairman.*] I declare the motion carried unanimously.
19. *Mr. Crawford.*] In regard to the Metropolitan Board of Water Supply and Sewerage, urgency seems to be the reason here, and I move that the explanation be accepted.
20. *Mr. D. Storey.*] I second that.
21. *Chairman.*] I declare the motion carried unanimously.
22. *Mr. Morrish.*] What was the urgency in regard to the Coast Hospital? Perhaps Mr. Pearson can enlighten us? One pavilion was in course of erection, and it was decided to build two more, which were considered to be urgently required. The Colonial Treasurer provided the funds from his Advance Account, but towards the end of the year the payments from the Advance Account were so heavy that it was decided to transfer this charge to the Expenditure Suspense Account.
23. *Mr. Crawford.*] Our trouble seems to be that the Estimates are passed before we inquire into the payments.
24. *Mr. D. Storey.*] Yes, and when the payments are ratified by a Vote of Parliament there is little left for us to do. I think we should be called together earlier. Is there any reason, Mr. Pearson, why we should not meet immediately after the close of the year? It is necessary to await the Auditor-General's report, as it is on the items of unauthorised expenditure included in such report that the Committee inquires.
25. *Chairman.*] Why were all these items not passed under a Temporary Supply Bill? Some of the items occurred in July before the Supply Bill was taken, and then later, possibly, the Votes may have become short before another Supply Bill was taken. Other items were in excess of the Parliamentary Votes for the year.
26. *Mr. Crawford.*] I propose that the explanations *re* the Coast Hospital, and also the Irrigation Commission, be accepted.
27. *Mr. Morrish.*] I wish to second the proposition.
28. *Chairman.*] I declare the motion carried.
29. *Mr. D. Storey.*] I also propose that the explanation in connection with the Railways and Tramways be regarded as satisfactory.
30. *Mr. Crawford.*] I second the proposition.
31. *Chairman.*] I declare the resolution carried, and I think that completes our business.
32. *Secretary.*] I would like to suggest that, as was done last year, I might draft the Report and submit a copy to each Member of the Committee for concurrence, and the Report, if satisfactory, could then be signed by the Chairman and presented to Parliament. By this means a further meeting may not be necessary.
33. *Chairman.*] Yes; I think that is a good idea, which will prove agreeable to the Members of the Committee.

1916.

NEW SOUTH WALES.

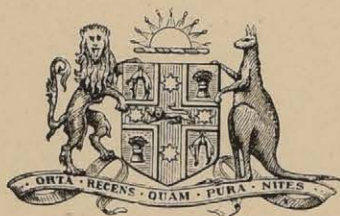
STATE TRAWLING INDUSTRY.

Balance Sheet, Trading Account, &c.,

Year ended 30th June, 1916,

TOGETHER WITH

REPORT OF THE AUDITOR-GENERAL
THEREON.



SYDNEY: WILLIAM APPLGATE GULLICK, GOVERNMENT PRINTER.

1916.

THE STATE TRAWLING INDUSTRY.

The Auditor-General to The Honorable the Speaker of the Legislative Assembly.

Sir,

Department of Audit, Sydney, 11th December, 1916.

Under the provisions of section 63 of the Audit Act, 1902, I do myself the honor to transmit to you for presentation to the Legislative Assembly, as supplementary to my annual report of the 21st September last, upon the Public Accounts, this report, with enclosures, upon the balance-sheet of the State Trawling Industry as at the 30th June, 1916, made available to me on the 15th November ultimo.

The development of a national resource such as our fisheries is deserving of every encouragement, and, as the trawling field here was practically unexploited, there should be a minimum of opposition to the State endeavouring to reap the harvest. This Industrial Undertaking is therefore entitled to the support of the community. There has been no condemnation by me of this enterprise, which, as a practical experiment in a line of business requiring at the time of establishment more courage and capital than could be reasonably expected from any venturers, other than a Government, deserves all aid and assistance available. But at an early stage the conduct of the business as evidenced by the accounts, and the almost hopeless chaos into which the organization had drifted, called for the severe criticism it received. An anticipated reply would be that much expenditure and confusion were inseparable from the early operations of a new business, but both the expenditure and the confusion in this enterprise were found to be out of keeping with what might be passed after full consideration had been given to the factors of cost and difficulty. I am concerned with the financial side of an Undertaking, and not with the administrative side. My criticism is, therefore, usually of results, and it is left to others to organise the business so that it shall be conducted on satisfactory lines. A business undertaking is necessarily quite different from the ordinary Government Department, and its success depends, in the main, upon its manager, who is practically independent of the control environing the ordinary civil servant, whose limitations, under various heads and safeguards, are not expected in an ordinary business, which the industrial undertaking should, at least, approximate.

Improvement of a limited character was found to have been effected since the report to the Minister on the first investigation was made in March last. The report herewith of the officer making the audit gives in detail the position of the business as on 30th June, 1916. The concluding paragraphs of Mr. Gribben's report show most strikingly the present financial state of the Undertaking.

After careful examination of the whole position, I must say that the loss acknowledged by the Industry—£10,988 on the twelve months ended 30th June last—is out of keeping with what might reasonably be expected of the business after all possible factors have been fully considered. I am, therefore, in entire agreement with Mr. Gribben's summations.

The Balance-sheet of the Undertaking as at the 30th June, 1916, together with the Trawling, Trading, and Profit and Loss Accounts for the year, are attached.

STATE TRAWLING INDUSTRY.

BALANCE-SHEET AS AT 30TH JUNE, 1916.

LIABILITIES.				ASSETS.			
£	s.	d.		£	s.	d.	
Capital Account—				Trawlers at Cost—			
General Loan Account—				"Brolga"			
Expenditure as per Treasury Ledger 53,065 12 0				13,389 4 6			
Add—Sundry Outstanding Creditors..... 1,575 18 3				Less Depreciation at the rate of 5 p.c. p.a. to date 887 8 7			
Add—Unrecouped Vouchers 166 14 9				12,501 15 11			
54,808 5 0				"Koraaga"			
Less—Net transfers to Special Deposits Account... 0 3 3				12,563 8 9			
54,808 1 9				Less Depreciation at the rate of 5 p.c. p.a. to date 830 15 11			
				11,732 12 10			
				"Gunundaal"			
				12,588 4 9			
				Less Depreciation at the rate of 5 p.c. p.a. to date 832 7 9			
				11,755 17 0			
				35,990 5 9			
Consolidated Revenue—				Fish Carrying Vessel in course of construction			
Expenditure as per Treasury Ledger 374 4 0				223 4 3			
Add—Sundry Outstanding Creditors..... 978 17 3				Trawlers in course of construction			
1,353 1 3				5,000 0 0			
Less—Transfers ... 7 17 9				Fish Offal Plant			
1,345 3 6				1,746 13 7			
56,153 5 3				Depôt Equipment—			
				Central Depôt			
				4,239 6 2			
				Less Depreciation at the rate of 7½ p.c. p.a. to date 53 16 4			
				4,185 9 10			
				No. 1 Depôt			
				1,300 19 6			
				Less Depreciation at the rate of 10 p.c. p.a. to date 97 2 6			
				1,203 17 0			
				No. 2 Depôt			
				253 1 2			
				Less Depreciation at the rate of 10 p.c. p.a. to date 12 1 11			
				240 19 3			
				No. 3 Depôt			
				314 12 6			
				Less Depreciation at the rate of 10 p.c. p.a. to date 12 13 7			
				301 18 11			
				No. 4 Depôt			
				318 14 6			
				Less Depreciation at the rate of 10 p.c. p.a. to date 12 1 4			
				306 13 2			
				No. 5 Depôt (opened 30th June, 1916)			
				68 19 8			
				6,307 17 10			
				Depôts—Under Construction—			
				Newcastle			
				5 13 2			
				Pindimar			
				687 0 0			
				Tuncurry			
				0 5 0			
				Wandandian			
				4 4 8			
				Maclean			
				11 6 9			
				Eden			
				5 3 8			
				713 13 3			
				Net-brailers Equipment			
				4 1 3			
				General Equipment...			
				203 0 0			
				Less Depreciation at the rate of 33½ p.c. p.a. to date 71 4 1			
				131 15 11			
Special Deposits Account							
Add—Interest on Capital							
1,788 1 6							
Add—Interest on Bank Overdraft.. 26 3 9							
Add—Sinking Fund Contribution..... 176 17 8							
1,991 2 11							
5,076 19 6							
Sundry Creditors—							
Purchase Ledger							
2,991 17 9							
Sales Ledger							
29 5 9							
Outstanding Creditors 2,912 12 3							
Suspense—							
Wages 141 1 3							
Salaries 140 0 0							
281 1 3							
6,214 17 0							
Less—Amounts transferred to Capital							
2,554 15 6							
3,660 1 6							
Carried forward				Carried forward			
£65,790 6 3				50,117 11 10			

BALANCE-SHEET AS AT 30TH JUNE, 1916—continued.

LIABILITIES—continued.				ASSETS—continued.						
	£	s.	d.		£	s.	d.	£	s.	d.
Brought forward.....				Brought forward				50,117	11	10
	65,790	6	3							
				Lease, No. 3 Depôt...	36	0	0			
				Less Depreciation						
				at the rate of 33½						
				p.c. p.a. to date	12	0	0			
								24	0	0
				Auto Carriers	363	8	2			
				Less Depreciation						
				at the rate of 25						
				p.c. p.a. to date	70	1	2			
								293	7	0
				Office Equipment.....			128	1	8	
				Less depreciation at						
				the rate of 10 p.c.						
				p.a. to date			6	1	3	
								122	0	5
				Sundry Debtors—						
				Sales Ledger			518	15	4	
				Prepayments—						
				Telephone	2	16	11			
				Insurance	14	3	6			
				Motor Licenses.....	1	11	8			
							18	12	1	
				Military Pay Sus-						
				pense Account....			86	15	4	
								624	2	9
				Stock on Hand—						
				Perishable			338	19	2	
				Materials			1,109	0	5	
				Work in progress						
				(Net-braiders) ...			14	18	6	
								1,462	18	1
				Preliminary Ex-						
				penses—General ...	2,320	4	1			
				Less depreciation at						
				the rate of 20 p.c.						
				p.a. to date	464	0	10			
							1,856	3	3	
				Investigation re Pur-						
				chase of Trawlers.	217	13	2			
				Less depreciation at						
				the rate of 20 p.c.						
				p.a. to date	44	9	3			
							173	3	11	
				Investigation re Jap-						
				anese Trawlers.....	160	14	4			
				Less depreciation at						
				the rate of 20 p.c.						
				p.a. to date	32	2	11			
							128	11	5	
								2,157	18	7
				Profit and Loss Ac-						
				count.....				10,988	7	7
								£65,790	6	3

We have examined the Books, Accounts, and Vouchers of the State Trawling Industry, and hereby certify that, subject to the qualifications contained in the attached report, the above Balance-sheet exhibits a full and correct statement of the financial affairs of the Undertaking at the 30th June, 1916, as disclosed therein.

Department of Audit,
7th December, 1916.

F. GRIBBEN.
J. J. ROLFE.

[illegible]

£36,722 9 7

PROFIT AND LOSS ACCOUNT FOR THE TWELVE MONTHS ENDED 30TH JUNE, 1916.

	£	s.	d.		£	s.	d.
To Balance transferred from Trading Account	5,980	12	11	By Discount	66	0	9
Advertising	219	2	9	Balance—Net Loss for year ended 30th June, 1916	10,988	7	7
Audit Fees	42	0	0				
Depreciation—Office Equipment	6	1	3				
General Expenses	88	15	6				
Insurance	5	1	3				
Interest on Capital	1,788	1	6				
Interest on Bank Overdraft	26	3	9				
Postages and Telegrams	33	13	2				
Printing and Stationery	55	15	6				
Power and Light	11	14	0				
Rent	200	0	0				
Salaries	1,760	9	10				
Sinking Fund Contribution	176	17	8				
Telephones	31	0	1				
Travelling Expenses	88	6	2				
Preliminary Expenses—							
Investigation re Trawlers	£44	9	3				
Investigation re Japanese Trawlers	32	2	11				
General	464	0	10				
	540	13	0				
	£11,054	8	4		£11,054	8	4

Sir,

Industrial Undertakings Branch, 7th December, 1916.

I have the honor to report that, in conjunction with Mr. Rolfe, I have completed the audit of the State Trawling Industry to the 30th June, 1916.

According to statutory provision, the audited balance-sheet, &c., should have been submitted to the Capital Cost Committee, appointed under section 7 of the Special Deposits Act, No. 22 of 1912, before the 31st August. The non-compliance with this enactment has been reported to Parliament in your report on the financial year, 1915-16.

As you are aware, the balance-sheet was not available for audit until 15th November, since when the audit has been proceeded with. The apparent delay in completion was due to the very searching investigations and to the many necessary adjustments which had to be effected of some extraordinary and peculiar items appearing in the accounts.

Although the accounts are now in a much more satisfactory condition than when I made my report on the accounts to the 29th February, nevertheless there is room for greater improvement.

It will be noticed in the Trading Account, &c., that special care has been taken by the Accountant to give minute details on the Debit side. Although this information is very useful, especially if viewed from a costing standpoint, unfortunately the necessary and vital details on the Credit side to complete the system are not obtainable. The necessity for obtaining these details of weight of fish was emphasised in my report of 27th March last, and it was pointed out that trouble would eventuate when the balance-sheet was being prepared.

The need of such—the very basis it might be said of the whole Industry—is now manifest, as proper Trading Accounts could not be prepared, and it is impossible to ascertain where the leakages or losses mostly occur.

The furnishing of minute details on the Debit side is of no practical utility when the Credit side does not reveal the absolute essential or key to the proper working of the Industry.

Although this important item has been repeatedly brought under his notice, it has not been deemed by the General Manager to have merited consideration, and therefore the position is that the cost per pound of fish cannot be determined. The absence of system in fixing the selling price of fish, &c., is lamentable, inevitably leading to one result, and it is inconceivable that no proper attempt has been made to obtain the cost per pound. These remarks apply not only to fish trawled, but also to fish purchased. In connection with fish purchased, the custom of the trade was followed by purchasing by the numbers, but not by weight, and as such were sold by the pound no effective check was exercised whether a loss or gain was achieved.

It has been stated that it is not the custom in the trade to purchase by the pound. That may be so, but if the sale is made in the depots by the pound, it should be apparent that it is essential to ascertain the cost per pound. At various times, statements of weights of fish have been published. These figures are not reliable, and could not be verified with the slightest resemblance of accuracy.

The General Manager seemingly fixed a selling price without any information as to costs. So much fish was sent to the retail depots, which returned daily slips stating gross sales and accompanied by remittances of even amounts, but no check was exercised over the quantities received and sold. With such a condition of affairs the disastrous result of the first year's trading can easily be understood.

In the Trading Account the following items appear:—Market and Auction Sales—Expenditure, £1,479 1s. 6d.; Sales, £4,804 2s. 1d. At first glance, it would appear that a considerable profit had been made on these sales. For the reasons already detailed it is impossible to state, or even to estimate, that a profit did accrue, as there are no reliable records of the weight of fish sold at these sales, therefore the expenditure, or cost of auction sales, is understated by the cost of the fish sold.

In signing the balance-sheet we have qualified the certificate as regards stocks on hand at 1st July, 1915, and at 30th June, 1916, also as to rates of depreciation.

Attention was drawn in my previous report that no records existed of the stocks on hand at 30th June, 1915, since then Stock Sheets, or, strictly speaking, what purport to be such, have come to hand.

The accountant of the Trawling Industry at that period requested Mr. Stead to furnish a list of stores on hand. (Papers 313—State Trawlers). “Will Mr. Stead kindly cause these particulars to be supplied as early as possible, under the following headings, viz.:—

- (a) Coal.
- (b) Ice.
- (c) Oil.
- (d) Carbide.
- (e) Kerosene.
- (f) Other Stores.”

This request has been acknowledged by Mr. Stead on several papers, and he has stated: “This was obtained and forwarded by me to the Accountant.”

The Stock Sheets as furnished were sadly deficient and valueless. As a result, estimated figures have at this late stage been assumed by the General Manager and inserted in the Trawling Account. The Stock Sheets at 30th June, 1916, are practically in the same condition and cannot be accepted without serious qualification. In one instance, it is apparent from the records that a considerable amount of stores has been consumed, but on what service it is impossible to state. Such a condition is deplorable, and as attention was drawn to the fault at 30th June, 1915, it naturally could be accepted that the management would have taken steps to ensure the correctness of the Stock Sheets at 30th June, 1916.

In the Stock Sheets equipment and stocks are blended together, and it is beyond means to accurately classify either. Again, it is found that no inventory apparently exists of the original equipment, and at this stage, a correct decision as to what is original equipment, additional, replacement, or stock, cannot be arrived at.

As previously reported, a proper system as regards stocks was instituted, but was never adhered to; as a result endless confusion has arisen, and it is impossible to strictly allocate or place any reliance on the receipt or issue of stores.

The

The rates of depreciation adopted in several instances are, in our opinion, not sufficient. As you are aware, considerable discussion in the press, both for and against the 10 per cent. adopted by this Department, has taken place. The rate used by the General Manager on the trawlers is 5 per cent. This, in our opinion, is not, by any means, adequate.

After serious consideration of various notable authorities, this Department acquiesced in the rate 10 per cent., tacitly approved of by the Government when considering an application for financial support by a private company, which proposed to initiate the Trawling Industry in New South Wales. This company approached the Government for subsidy, and the application was referred to a responsible State officer who, in his report, recommended that, if the Government acceded to the company's request, amongst other safeguards a condition of the agreement should be that 10 per cent depreciation should be insisted upon. Strange to say, the General Manager of the Trawling Industry assented to this condition, and stated "The security offered in Mr. ——— proposals is a good and safe one, I think, and I agree that, at the outset, if the general scheme of operations as here outlined is followed, the assets will well exceed in value the debentures issued."

"As regards the question of control, I am of opinion that there should be not less than three Government representative on the Board of Directors. The provision of a Government Auditor is, I think essential."

"Under the conditions as here outlined, we have before us, I think, a very safe business proposition—from the Government standpoint, I mean. But in the interests of the people's fish supply it would be a distinct advantage for the Government to know something about the composition of the Board outside of the Government nominees. The actual Manager of the concern, also, must be a practical man, and a good business man well versed in the trade. Subject to a satisfactory understanding on these matters, I have no hesitation in recommending to fall in with the proposal put forward by Mr. ———, because it appears to me that while there is a minimum of financial risk, there seems to be an opportunity of doing something really practical in the direction of developing our outside fisheries and thereby assisting the people to that fish supply which they have so long needed." These remarks need no comment.

Again, in reply to questions asked in Parliament since the inception of the Industry, the Minister then controlling the Trawling Industry afforded the following answer as regards depreciation to be allowed for.

"That 7½ per cent on the hulls, and a larger percentage off the machinery, gear, &c., if found necessary." This reply must also be taken into consideration when appraising the rate of 5 per cent. as now stated.

The General Manager is now of opinion that equal instalments of 5 per cent. per annum on cost is a sufficient charge to be made against the Yearly Trawling Accounts. With this estimate we cannot concur, and are of opinion that a minimum rate of 10 per cent. per annum on the decreasing ledger balance should at least be struck. Our reasons for this charge are—

Effective life of Trawler.—From various practical sources we have ascertained that the effective life of a trawler varies from twelve to fifteen years. At the end of that time the vessel would have a residual value for other purposes of say 20 per cent. of cost—a liberal estimate, and allowing no margin for secret reserve. Therefore 80 per cent. of the cost remains to be written off during that fifteen years. A simple mathematical computation will show that approximately 10 per cent per annum on the decreasing book debit will require to be written off to accomplish the desired end.

The same result could be achieved by writing down an equal annual amount of 5½ per cent. of the cost, but this would not equalise the total annual charges, since repairs and renewals should be constantly rising costs each year as the vessel ages. In order to more evenly spread the annual charges, the higher rate has been struck, since depreciation will be constantly reducing cost and will counterbalance the rising annual costs for repairs.

A glance at the Trawling Account will reveal that these repairs, &c., for the first twelve months are exceedingly heavy, and approximate 7 per cent. of the total cost of the vessels, but in future it may reasonably be expected that these costs will gradually increase each successive year.

Cost of the Vessels.—The vessels are very highly capitalised. To illustrate, take the "Brolga."

	£	£
Purchase price complete	7,743	
Extras since added... ..	36	
Outfit cost	553	
Customs Duties	2,183	
		10,515
Book Value, 30th June, 1916		13,389
Leaving Capitalised Cost of various expenses in landing the vessel in Sydney Harbour		2,874

It will be seen that she is heavily capitalised, which fact is a further argument that a fair rate should be written off her during her early years of life. Under the scheme proposed the vessel will only carry a higher annual charge for first seven years, the decreasing figure, after that time, being less than a constant 5 per cent. on actual cost.

In basing this estimate, we are following the best English practice, and as conditions in New South Wales waters are not properly known we, at least, could not advise a lesser rate.

Exception is also taken to several other items of depreciation, viz. :—

7½ per cent.	Central Dépôt.
25 per cent.	Auto Carriers.
20 per cent.	Japanese Trawlers.
Nil.	Offal Plant.

Central Dépôt.—This dépôt is leased from the Sydney Harbour Trust, and has sixteen months to run before lapse of lease. Although the lessor is a corporate body, indirectly under the control of the Government, and would possibly treat the lessee on a liberal basis, nevertheless, when computing depreciation on a commercial basis, the lease must be taken into account.

The equipment of this Dépôt comprises wooden buildings, cooling rooms, refrigerating plant, electric compressor, condenser, pump, &c., electric lighting, awning, asphalt-flooring, troughs, etc. Under the above circumstances, we are of opinion the rate 7½ per cent. is not sufficient.

Auto Carriers.—Although depreciation £70 ls. 2d. has been allowed for twelve months, nevertheless, the rate, 25 per cent., is inadequate, when it is noted that the repairs, &c., amounted to £82 ls. 4d. for a running period of barely eight months.

Japanese Trawlers.—This expense was incurred by an officer being sent to Japan with a view to purchase several trawlers. No purchase was effected, and although this has been viewed as a Preliminary Expense and has been charged with a depreciation of 20 per cent.—the minimum rate recognised—it would have been advisable to have written the whole amount out, as there is no tangible asset to represent the cost.

Fish Offal Plant.—This plant has been treated as stock, and no depreciation whatever written off. The plant has not been utilised, and is lying at the Central Dépôt since February last, and must be subject to deterioration, not mentioning the incurring of an annual interest charge of £66.

Rent No. 4 (late) Dépôt.—This matter was fully reported upon in the previous report. The premises were vacated in April, and rent to the extent of £17 8s. was written off by Ministerial approval and not included in the figures in the Trading Account.

Donations.—This item of £16 9s. 2d., alluded to in previous report, has now been written off under Ministerial approval and Sales reduced to that extent.

Audit Fees.—An amount of £42 has been charged to the Profit and Loss Account under this head. This amount does not by any means represent a fair charge for services performed. It can be truly said that several hundred pounds would not cover the cost of audit and supervision exercised by this Department. As suggested in the previous report, a claim might well be rendered for the extra time involved in elucidating and auditing the accounts up to date and for accountancy services rendered.

Rent and Light.—An item of £200, estimated rent of offices occupied in the Colonial Secretary's Department, has been charged to Profit and Loss Account. This value was fixed by the Public Works Department.

An amount of £11 14s., estimated light at Head Office, has also been charged to Profit and Loss Account—such was estimated by the Colonial Secretary's Department.

The

The loss for the year, as stated in the Balance-sheet, is £10,988 7s. 7d. It must, however, be understood that this result has been arrived at by means most favourable to the Industry—that is by adopting the minimum rates of depreciation in various instances, unreliable statements of stocks, and several undercharges for services rendered.

In my report of 27th March, I stated that, although no Balance-sheet, Trading Accounts, &c., were available at the time, a loss approximating £8,000 had resulted in the operations for the period of eight months ended 29th February, 1916. It will be remembered that serious doubts were cast upon the accuracy of my forecast, and it must not be forgotten that, in that estimate, 10 per cent. depreciation on the trawlers was adopted. The value of that forecast can now be appraised.

At that time, it was purported in various statements, that the loss was considerably overstated, in fact, by thousands of pounds. If this were so, then the only conclusion to be now arrived at is that the financial condition has seriously retrograded during the last four months of the period.

For example, one statement gave the loss at £6,000 for the eight months from 1st July, 1915. By assuming that the operations had been carried out on the same basis for the succeeding four months, it follows by ratio that the loss would have been £9,000, nevertheless the loss, as stated, is £11,000.

Place in juxtaposition my original approximation of £8,000 for the eight months, by ratio, such would have increased to £12,000 for twelve months, although a higher rate of depreciation was then used. The position, therefore, is £11,000 loss at lower rates of depreciation, as against £12,000 at a higher, and safer, rate.

Assuming that 10 per cent. depreciation on the trawling vessels is the more appropriate rate, and taking into consideration the possible overstatement of Stocks-on-hand and various undercharges, we are of opinion that the loss approximates £13,500.

The total liabilities on account of Capital at 30th June, 1916, were £54,808 1s. 9d. to General Loan Account, and £1,345 3s. 6d. to Consolidated Revenue Fund, in all £56,153 5s. 3d.

The stated deficiency of £10,988 7s. 7d. represents a loss of 19·5 per cent. on this capital, which cannot be considered a loss inseparable from the initiation of an enterprise only, but due to other causes—in my opinion, from past and present experience, to faulty management. It is to be regretted that in face of the attention drawn to the many serious defects which existed over seven months ago, no effective alterations have been made. There is no question that the industry would be a profit-making concern, if properly administered, both on the business and financial sides.

The total working expenses for the year (irrespective of interest on capital, sinking fund, or depreciation, amounting to £4,789) were £37,007, as against receipts of £30,808, a loss of £6,199 on purely running expenses. That is losses of 11 per cent. on working expenses and 8·5 per cent. on interest charges, &c., as against a capital of £56,153. These figures demonstrate more than mere words.

As before stated, it is impossible, for certain reasons, to allocate where the exact shortages arise, but two features are especially worthy of comment, that is, first, the item of £1,700 for salaries, on account of administration, charged to Profit and Loss Account, represents 5·72 of Sales—a figure out of all proportion. Secondly, Wages, together with Providoring, are equivalent to 44·17 per cent. of Sales; therefore, Salaries together with Wages aggregate 49·89 per cent. of the Sales. Practically, 50 per cent. of the Sales was consumed by these two items of expenditure, as against 70·48 per cent. on account of Purchases and Incidental expenses.

No material advantage could be attained by setting forth, *in extenso*, the relation of various items enumerated in the different accounts, due to their unreliability. The position can thus be summarised—Expenditure represented 135·66 per cent. of Receipts—i.e.

Purchases and Incidental Expenses	=	70·33	per cent. of Receipts.
Wages and Salaries	...	49·79	" "
Depreciation and Interest	...	15·54	" "
Total Expenditure	...	135·66	" "

In conclusion, I may state that the Balance-sheet, etc., even in the present unsatisfactory condition, were not completed until to-day, the 7th instant, and as this report was urgently required for the purpose of presenting your Report to Parliament before adjournment, I have endeavoured to give as concise and informative *resumé*, as possible, under the circumstances.

I have, etc.,
F. GRIBBEN,
Senior Examiner-in-Charge.

I regret that it appears to be absolutely necessary for the proper understanding of the position of affairs, as regards the Trawling Industry and this Department, that I should add to this report information for Parliament, such as I have not found it essential to submit in regard to any other State undertaking. In March last, a departmental report was made, in the ordinary course of business, to the Minister then controlling the Undertaking, showing from the evidence of the accounts and books, that, in my opinion, certain defects existed in the control of the Undertaking, which, in the public interest, should be rectified.

It is not usual for any public reference to be made to such reports, unless the Auditor-General deems it necessary to inform Parliament in the matter. In this case, however, shortly after the report was made, it was referred to in a paragraph in a Sunday paper of the 9th April, as the reason for a departmental proposal, apparently, for raising the price of fish. I was the same day, the 9th April, communicated with by the representatives of the morning press, who said they imagined the paragraph to be official, and probably coming from me, but I declined to give any information in the matter, beyond denying the authorship of the paragraph, and referring them to the Minister controlling the Undertaking to whom my report had been sent.

Later, I found from press notices that it had been stated that I had made inquiry and furnished the report at the request of a Minister, other than the Minister controlling the Undertaking. I deemed it only just to myself that the situation should be correctly stated, as by leaving the representation without contradiction, I should have been in a most unenviable position, as will be seen upon reference to the official correspondence reproduced in Appendix "A" herewith. No reply was received to my letter of 13th April.

Some extracts from the report were printed in the daily newspapers, apparently with authority.

In my annual report of the 21st September last, I showed that under the provisions of Act No. 22, 1912, the Trawling Industry was proclaimed an Industrial Undertaking, as from 1st July, 1915. I added that the figures for the Undertaking were not available for the annual report, as the General Manager, up to the date of the publication of the report, had not prepared and furnished the balance-sheet and trading accounts, and that, on receipt of the accounts prescribed by the Act, I would submit them to Parliament in a supplementary report. I added that—"Owing to the Trawling Industry being found to be in an unsatisfactory state a special report was made to the Minister controlling the Industry, the Chief Secretary, on the 29th March last. The Minister (Mr. Black) caused me to be supplied with a copy of his

his minute thereon, of 29th April last, which showed that he too recognised the need of alteration. As, however, the Public Service Board has been investigating the whole matter, under the provisions of section 9 of the Public Service Act, 1902, I refrain from comment until the Board shall have completed its inquiry."

The Capital Costs Committee, appointed under the provisions of Act No. 22, 1912, not having been presented with the audited balance-sheet of the Undertaking within the statutory time, viz., by the 31st August, has not been able to comply with the law in regard to the capital of the Undertaking.

At the instance of the late Chief Secretary an inquiry by the Public Service Board was entered upon on the 11th May last, when certain complaints of the late Accountant of the Trawling Industry against the General Manager were placed under investigation, and a copy of the Chief Secretary's minute of 29th April was presented to the Board by its officers. This minute opened with references to the report I had sent the Chief Secretary, and was identical with that forwarded to me, and already referred to herein.

It appeared that Mr. Strahan, late Accountant of the Undertaking, made a report upon the organization of the Industry about the end of last year, which was sent on by the General Manager to his Under Secretary in April, 1916. On the 5th May I received the following communication from the Public Service Board:—

Sir,

Public Service Board, 4 O'Connell-street, Box 2 G.P.O., Sydney, 5 May, 1916.

In compliance with the request of the Honorable the Chief Secretary, the Public Service Board purpose at 10.30 next Thursday morning, the 11th instant, opening an inquiry into the management of the Trawling Industry.

In the course of a memorandum submitted by Mr. Black, frequent allusions are made to a report by Senior Inspector Gribben, of your Department, concerning the State Trawling Industry accounts, covering the period from 1st July, 1915, to the 29th February, 1916.

The Public Service Board would be glad to be furnished with a copy of Mr. Gribben's report, as well as of any explanation by Mr. Stead or other officers of the Trawling Industry office, and any subsequent correspondence relative thereto.

I have, therefore, to ask you to be so good as to afford the Board an opportunity of perusing these copies as soon as possible, in order that they may be in a position to call such evidence as they may deem necessary at the inquiry.

The Auditor-General.

I have, &c.,

R. A. GILFILLAN, Secretary.

To this I sent the following reply:—

State Trawling Industry.

Sir,

Department of Audit, Sydney, 6th May, 1916.

In reply to your letter of 5th instant, I have to forward, herewith, a copy of the report of Mr. Senior Examiner Gribben on the State Trawling Industry accounts, and my covering letter forwarding the original to the Chief Secretary.

Up to this date, I have not received any explanation by Mr. Stead or other officer of the Trawling Industry Office.

I have, &c.,

F. A. COGHLAN,

Auditor-General.

The Secretary, Public Service Board.

In view of a communication from the Public Service Board, dated 10th May, as follows:—"The Board will be obliged if you will arrange for Mr. Gribben to be present at the inquiry to be opened at this Office to-morrow, 11th instant, at 10.30 a.m., and have directed me to intimate that if you wish to be represented at the inquiry they will be glad to receive a representative of your Department." I appointed as representative, in response to this invitation, Mr. F. Gribben, Senior Examiner-in-Charge, Industrial Undertakings Division of this office.

At the Board's inquiry, on the 15th May, his position was challenged by Mr. Wilshire, a member of the Board, who claimed that:—"The Audit Department is not involved in the matter."

In view of this, and statements made subsequently, I communicated with the Board, as shown hereunder:—

Sir,

Department of Audit, Sydney, 3 June, 1916.

I have the honor to state that on the written invitation of the Public Service Board, I appointed Mr. Gribben my representative at the inquiry *re* the trawlers arising out of my report thereon.

I am given to understand that yesterday Mr. Gribben, of this Department, was accosted by an officer of the Board, and taken to Mr. Wilshire, member of the Board, who intimated to Mr. Gribben that, although my representative, he was only a witness, and had no right to cross-examine witnesses.

I should be glad to be informed if the prohibition applies to any other person I may appoint, as I presume Mr. Wilshire's view is that of the Board.

In view of the Board's original invitation, the whole case has been constructed on a plan that I should have the ordinary courtesies of a Department having a representative at an inquiry. I have material evidence, and witnesses to call, some already named to the Secretary. I regret that I am precluded from presenting my case through a person, who does not represent me, as suggested to Mr. Gribben.

The Secretary, Public Service Board.

Yours, &c.,

F. A. COGHLAN.

I received the following reply:—

Sir,

Public Service Board, 33-39 Hunter-street, Box 2 G.P.O., Sydney, 7th June, 1916.

In reply to your letter of the 3rd instant, in regard to the inquiry at present being held by the Public Service Board into the management of the State Trawling Industry, I am directed to say on reconsideration the Board have approved of Mr. Gribben being given the opportunity of questioning witnesses where desired.

The Auditor-General.

I have, &c.,

R. A. GILFILLAN.

As the evidence at the inquiry shows the Board's officer conducting the case before the Board had proposed to call Mr. Gribben first, but owing to his absence on official duty on the Murrumbidgee Irrigation Area preventing his attendance on the first day of the inquiry, Mr. Strahan the late Accountant of the Undertaking was first called, but subsequently Mr. Gribben's report was taken section by section.

After the 11th May, the inquiry was continued before the Public Service Board on the 15th May, 14th June, 3rd, 5th, 10th, and 11th July, and 16th August. I was represented at each sitting, after the first, by Mr. Gribben.

The inquiry stands adjourned, with Mr. Stead still in the box as witness, his cross-examination by Mr. Strahan and by Mr. Gribben not having yet been entered upon.

Although the inquiry of the Public Service Board has not, so far as I know, closed, and I have recently been notified as to its proposed resumption, the fact is that by a recent *Government Gazette* notice the principal witness, whose cross-examination has not been entered upon, and who is responsible as General Manager

Manager of the Trawling Industry since 1915, has been awarded, upon the recommendation of the Public Service Board, a salary of £600 a year from the 1st July, 1915, his previous remuneration being at the rate of £360 a year from 1st July, 1915, and £460 a year from 1st September, 1915.

I should have preferred that the Public Service Board inquiry had actually and formally closed before printing the reports of March last, but in view of the fact that this report would be incomplete, and as the reports of March are necessary to the proper understanding by Parliament of the situation, I am glad that the Board, by practically giving its opinion by the recommendation already referred to, has rendered the further withholding of the documents unnecessary. The appointment referred to can only be regarded as indisputable evidence of the opinion of the Public Service Board in regard to the inquiry. The profitableness of further pursuing the inquiry has yet to be determined.

As, however, the Public Service Board has virtually given its decision in the matter, and some authority has already given the press extracts from the reports, there appears to be no good reason to keep back my report to the late Minister, Mr. Black, from Parliament. I therefore attach it as Appendix "B" together with a copy of the Minister's minute sent to me, and also sent to the Public Service Board.

Very considerable notice has been taken in the press of the matter of the trawlers and the Auditor-General since the publication in the newspaper of 9th April of the representations as to the price of fish and the Auditor-General's report. The ordinary usage of an official abstaining from comment, while a departmental matter is *sub judice*, has not been observed. Beyond causing the necessary correction as to the origin of my report, I, seeing that an inquiry was in progress, have refrained from comment, either departmentally or in the press, notwithstanding considerable misrepresentation. This present explanation is necessary, as it has often been made to appear that I have been in dispute with a Minister, noticeably in the matter of rate of depreciation of the trawlers. I have, therefore, to inform Parliament that there has been no dispute, so far as I have been concerned, seeing that I was never consulted or asked for my views as to depreciation up to the present. The rate of depreciation in Industrial Undertakings is one for the Minister controlling the Undertaking to determine. If one unduly low or unduly high were fixed, I am entitled to criticise it, as is my manifest duty from the nature of my office, but I do not fix it; my province being that of an auditor, not that of a director. The Department itself named 10 per cent. as a depreciation rate for trawlers in a previous trawling proposition, in addition to a provision for a sinking fund, a proposal in which the officer who is General Manager of the Trawling Industry concurred. I accepted that rate in connection with the report of March last.

The late Minister subsequently decided upon 5 per cent., and mentioned even lower rates, but the Undertaking has adopted the late Minister's rate of 5 per cent. for the trawlers, and while it is used so far as the balance-sheet of the past financial year is concerned, a higher rate would be preferable, as being more in consonance with various undoubted authorities on the subject. As this is one of the points upon which evidence has yet to be presented to the Public Service Board it is not laboured here.

The prolongation of the inquiry and the constant references, in the press, to this Department, in connection with the trawlers, have the effect of making my criticism, of March last, a continuous censure, and of seemingly arraigning me with others who are apparently objecting to the trawling scheme for various reasons, and such association has created and is apt to create an impression, in some minds, that I am not in favor of this particular Industrial Undertaking. Such conclusion is quite erroneous, and I have endeavoured, during my term of office, to materially aid the Industrial Undertakings, and I have too for this particular branch of my work a highly competent, well trained and enthusiastic staff. The fact that this particular Undertaking is the only one wherein the management has been questioned by me in formal objection is some evidence of the harmonious relations of this office with such Undertakings generally. I am quite satisfied that under competent management the Trawling Industry should be one eminently satisfactory to the public, but when I am confronted in my examination of the accounts with manifest evidence of absences of successful management, I am bound in duty to draw attention to them. The idea that this Department is opposed to the Trawling Industry, however absurd, is fostered in a certain source, and has been actually put on record officially. The fact that this Department is in successful co-operation with all the other Industrial Undertakings, while a tribute to the competency of their management, is also evidence which hardly requires to be assisted by my now giving the assertion referred to emphatic contradiction.

F. A. COGHLAN,
Auditor-General.

Appendix A.

Sir,

Department of Audit, Sydney, 10th April, 1916.

It is stated in the morning newspapers to-day, that the Auditor-General's recent report upon the Trawling Industry was furnished in accordance with the Premier's request for an investigation. I, therefore, beg to state that I received no instructions to make such investigation and report. You will, doubtless, remember that when you telephoned to me as to a report on the Trawling Industry on 31st March, ultimo, I informed you that I had already sent a report to the Chief Secretary. You then asked for a copy of the report, which was supplied.

As, prior to furnishing the report, I had not received instructions from anyone in the matter, I should be glad furnished with a copy of such instructions if they are of earlier date than 27th March, the date of Mr. Gribben's report, which I submitted with a covering report on 29th March. From your conversation on the telephone I judged that the audit desired was as a check upon that just made, an unnecessary expense, to which, in the circumstances, I objected.

I have, &c.,

F. A. COGHLAN,
Auditor-General.

The Under Secretary for Finance and Trade, The Treasury.

Sir,

Department of Audit, Sydney, 10th April, 1916.

On 29th March the Auditor-General made a report to the Chief Secretary upon an investigation of the accounts of the State Trawling Industry. It is stated in the morning newspapers of to-day's date that such investigation was made at the request of the Premier. If it were so, then the letter of the Auditor-General, forwarding the report, would be misleading to the Minister controlling the Undertaking—the Chief Secretary. I have, therefore, to state that the investigation has been in hand for a considerable time, and the report was made in pursuance of the statutory obligations upon the Auditor-General, and not at any person's request.

On

On the 31st March, in accordance with the request of the Under Secretary for Finance and Trade, copy of the report to the Chief Secretary was sent to Mr. Holliman, for the Premier's information.

I have, &c.,
F. A. COGHLAN,
Auditor-General.

E. B. Harkness, Esq., Under Secretary, Departments of Chief Secretary and of Public Health.

Dear Sir,

Premier's Office, Sydney, 12th April, 1916.

There appears in the *Evening News* of 11th April the following paragraph which came under the observation of Cabinet this morning :—

"The Auditor-General yesterday denied that the report upon the State trawling scheme, which has revealed a loss, was furnished at the request of the Premier. Mr. Coghlan had the scheme reported upon, in pursuance of his statutory obligation as Auditor-General."

If the paragraph is authentic, as apparently it is, my colleagues desire me to say that they regard it as eminently undesirable that statements of this kind should be made by officers, particularly where such statements are calculated to bring officers into direct conflict with statements made by the Ministry.

Where an officer feels that an error of fact is embodied in a statement made by a member of the Ministry it is considered that he should call the attention of the Minister who has fallen into the error to it.

F. A. Coghlan, Esq., Auditor-General.

Yours, &c.,
W. A. HOLMAN.

Dear Sir,

Department of Audit, Sydney, 13th April, 1916.

I beg to acknowledge the receipt, this afternoon, of your letter, dated 12th instant, and, in reference to the suggestion therein contained, I have the honor to state that I immediately called attention to the error by my letter of 10th April, addressed to the Under Secretary for Finance and Trade, copy herewith.

At the same time, I addressed a letter to the Under Secretary of the Chief Secretary's Department, copy also herewith, as, in view of the reports published in the morning papers of 10th April, the Chief Secretary, who is the Minister controlling the Undertaking in question, would have had reason to believe, if I had not corrected his impressions, that I was reporting to him as if the matter had originated with me in the ordinary course, whereas it was made to appear that it was not so, in each of the morning papers.

Mr. Black, in the absence of a disclaimer from me, would have had every reason to think that I was concealing a most important fact from him, and in sending the original report to him, instead of to the Premier, who, in the newspapers, was alleged to have asked for it, I was guilty of conduct not in keeping with that usually observed.

The Honorable W. A. Holman, Premier and Colonial Treasurer.

Yours, &c.,
F. A. COGHLAN,
Auditor-General.

APPENDIX B.

Sir,

Department of Audit, Sydney, 29th March, 1916.

In forwarding the report of Mr. Gribben, Senior Examiner, Industrial Undertakings, who has been engaged for some time upon an audit of the Trawling Industry, I have to request that you will be so good as to invite the special attention of the Minister controlling the Undertaking to the grave character of the disclosures made by Mr. Gribben in regard to the conduct of this industry so far as it relates to the matters falling under notice in the audit.

In view of the heavy losses on this undertaking, as indicated in the report, and the many evident defects in the management of the business, it is essential that immediate action should be taken to effect improvement.

The course shown to have been pursued by the control, as detailed in the report, might fairly be criticised in stronger language than that used by Mr. Gribben, but as the Minister will be sufficiently seized with the importance of the various matters presented to him, and is able to give the evidence its full value, it is not desired to emphasise any among so many important features.

I have, &c.,
F. A. COGHLAN,
Auditor-General.

The Under Secretary, Departments of Chief Secretary and of Public Health.

Department of Audit, Industrial Undertakings Branch, 27th March, 1916.

STATE TRAWLING INDUSTRY.

Sir,

I have the honor to report that the audit of the accounts to 29th February of the above Industrial Undertaking has been completed.

This industry was gazetted as an Industrial Undertaking on 7th July as from 1st July, 1915.

First Audit—Accounts unsatisfactory.

After the lapse of reasonable time, numerous inquiries were made of the Acting Accountant as to whether the accounts were ready for audit. The invariable reply was that the ledgers had not been written up. As no satisfaction could be obtained, Mr. Gray and myself commenced to audit the accounts on the 12th October, but, as they were in such a chaotic state, we had to desist on the 13th October. The Acting Accountant was informed of the condition of the accounts, and instructed to write up and balance same immediately.

Second Audit—Accounts still unsatisfactory.

On the 19th November, Messrs. Gray and Rolfe attempted to bring the audit up to date, but, again, the accounts were found to be in an extremely unsatisfactory and reprehensible condition. The Overdraft Account could not be balanced, and, with the exception of the Public Revenue Account, none of the ledgers were up to date. The Purchases Day Book was only entered up to 31st August, and no trial balance had been taken out even for July.

One result of the chaos has been the loss of many pounds through the accounts not being promptly paid, and thus saving the discount, the accounts, in cases being months in arrears. The matter was reported to the Acting General Manager, who was informed of the seriousness of the condition into which the accounts had drifted.

Balancing and Classifying Accounts.

In December, the present Accountant was appointed and, in conjunction with him, several officers and myself have since worked, almost continuously, to place the accounts in a satisfactory condition. To effect this entailed an enormous amount of work and overtime; in fact, the accounts had practically to be rewritten from 1st July. Every payment on account of Working Expenses had to be examined and reapportioned by the present Accountant. These have been verified by myself.

In the case of Capital Expenditure, no entries had been made in the ledgers. Every voucher had to be obtained, apportioned, and written up by Mr. Rolfe and self, and afterwards verified by the Accountant.

Expenditure.

From July to December, a considerable number of payments on account of Capital were charged to Working Expenses. This was in contravention to the provisions of the Industrial Undertakings Act, No. 22 of 1912. Such have now been determined upon and transferred to the Loan Vote. That expenditure of this nature was charged to Working Expenses evidenced a lack of knowledge of the requirements of the above Act, and of accountancy.

In dealing with expenditure vouchers, very lax and unsatisfactory conditions existed. Various double payments were discovered, which have since been recovered. These double payments were caused through the non-adoption of the procedure customarily carried out in marking off the orders upon the receipt of claims. No ordinary precautions were taken to prevent double payments either by means of orders or through purchase ledger. Treasury regulations were not complied with as regards the purchase of Stores under Contracts, &c. Over £40 have been recovered.

Purchases

Purchases out of Contract and Quotations.

In various instances, purchases out of contract were made without attempting to obtain quotes. Quotes are safeguards ordinarily adopted, both in Government Departments and businesses. Naturally, there was a resultant loss to the Undertaking. In one specific instance brown paper was purchased out of contract during two months, and no quotes obtained. Although the Stores Supply Department stock brown paper there is, apparently, no evidence that they were asked to supply, or that their stock was unsuitable for the purposes of the Undertaking, and no order was issued for the supply—a covering order being issued in the following month—nevertheless, upon the appointment of a new Order Clerk and Storekeeper, this officer immediately called for quotes and obtained supplies at a considerably reduced price.

Coal Contract.

Under the Schedule of Prices, 1915-16, provision was made for the supply of best Newcastle Coal, large 16s. 6l., small 12s. 9d. per ton, less 2½ per cent. discount "on rail of any steamer, dredge, or punt moored anywhere in Sydney Harbour, &c." From investigations, no reasonable grounds could be ascertained why the contractors were not strictly held to their contract and compelled to supply.

In the course of an inquiry, it was first stated that the coal was not suitable, that it clinkered and caused trouble as to ash, and, in consequence, it was necessary to obtain Aberdare or Abermain; thereupon it was pointed out that these two were the class provided for under contract. It was then stated that B. Byrnes, Limited, refused to supply, but on being asked, the late manager of that firm stated they never refused to supply and, moreover, several lots were purchased from Byrnes—one lot at less than contract rate, the other in excess.

From the papers it was ascertained that B. Byrnes gave a great amount of trouble in delivering when required, and, in consequence, the Acting Manager requested the Stores Supply Committee to arrange for a fresh contract, which was done, instead of holding Byrnes strictly to their contract. On 16th December, Howard Smith & Company, into whose business B. Byrnes, Limited, was merged, obtained the contract for large, 18s. 6d. ex steamer, 21s. 6d. ex hulk, without 2½ per cent. discount, and in terms of the contract raised the price to 19s. 6d. a week later. The increased cost of the new contract will entail the loss of hundreds of pounds to the Industry, and moreover, according to the statement of the engineer of the "Brolga," the present contract is more unsatisfactory than that of previous supplies, and the loss will be increased each time delivery has to be taken ex hulk.

Purchase of Rabbits.

In examining the papers relating to the purchase of rabbits, it was noticed that the offer of the Country Freezing Company, Limited, of large rabbits at 7d., young 6d., and small 4d. each, was accepted without competition. An agreement for three months, from 1st September, 1915, was entered into. Since the expiration of the agreement rabbits have been purchased at the same rates.

On the 23rd September, an offer was received from B. G. Kelly, of Michelago, to supply large rabbits at 7d. per pair, half the price paid the Country Freezing Company, and on the 30th October a letter was received from A. Biggs, Narrabri, intimating that he intended to tender. In reply, details were asked for, but, apparently, no replies were received, and no attempt was made to follow up the offers of either party, although it was recognised that it was necessary that "we would have to be quite certain that we were buying wholesale on the cheapest market."—*Vide Minute*, 22 September, 1915, Papers 15/1720.

The matter was brought under the notice of the General Manager, and letters were written to both parties on 1st February asking for details of what they were prepared to do. The possible result of this inattention is a loss through delay in obtaining the cheaper supply.

Lease—No. 3 Depot at Newtown.

The transactions in regard to this lease are unsatisfactory. From the papers it was gleaned that the shop was ready for almost immediate use: "This place requires no money spending on it, simply a hosing down and selling operations could start immediately." Arrangements were made for the transfer to take effect from 6th September, 1915, although in letter dated 8th October to Crown Solicitor, the Acting Manager stated: "As regards the second point, that of transfer as from the 6th ultimo, I cannot agree to this now, owing to delays beyond our control connected with the paying of this money to Mr. Hawkins." Nevertheless, in letter 12th October to Crown Solicitor, the Acting Manager states: "I am now in a position to state that I am agreeable . . . and to take possession as from the 6th September, last." The papers do not disclose any reasons for this change of attitude.

The transfer was not, apparently, completed until four weeks later, and the shop not actually opened until the 10th November, rental to the amount of £42 15s., plus rates and taxes being paid away for, apparently, nothing, and the statement of the Acting Manager, "This is a 'soft snap'" does not apply from an economic standpoint.

Expenditure Generally.

On the whole, it was evidenced that due care was not exercised in watching the supplies under contract when ordering. Goods were ordered from wrong contractors at excess rates, others marked "Not in contract," when "Under Contract" and paid for at higher rates.

Many vouchers were not properly authorised or duly acquitted, and frequent occurrences of non-conformity with the Stamp Duties Act were met with. In instances, wage vouchers were paid and recouped without acquittances being obtained.

Accounts and Records.

Although records are not considered to be part of the Account Branch, nevertheless they have important co-relation to the accounts, and such was, unfortunately, demonstrated to your officers in dealing with minute papers governing various accounts. Many days labour was lost in endeavouring to obtain papers necessary for determining various expenditures. No satisfaction could be obtained either from the Chief Secretary's Department, under whom the Trawling Industry was, prior to being created an Industrial Undertaking, or from the records of the undertaking itself. Eventually the papers were obtained from the Chief Secretary's Department. No attempt was evidently made by the Undertaking to collect and properly file all papers relating to the Undertaking.

A file of papers called "Initiation Papers" relating to many different matters, but all collected in one file, without arrangement, came under purview—this file should be properly indexed and filed. In other cases action seems to have gone on for some time before the papers were sent to Records, thus placing that branch at a disadvantage in obtaining a complete and up-to-date record.

The difficulty in procuring papers refers mainly to those of the early period of the Undertaking. The current files are satisfactory, and, apparently, in good order so far as those papers which reach the records; but recent cases have come under notice in which certain action was necessary, but which, after certain specific recommendations had been made, were not forwarded for record and issue of letter.

Advances to Crews.

As an example of the difficulty and loss of time involved as regards papers, the following instance may be quoted. In attempting to arrive at the amounts to be deducted from the crew on account of advances in London, and cash on the voyage out, no satisfactory result could be arrived at, as no proper record had evidently been kept of same. I therefore determined to ascertain whether the logs used on the voyage revealed any information as to such, and instructed that they be procured, but after repeated inquiries at the Colonial Secretary's and Fisheries Departments, Shipping Master's Office and the State Trawlers, no trace could be found of same. The matter was then made the subject of a query, and after a thorough search had been made at the State Trawlers, the documents were found to be in that office on the General Manager's table.

Payments to Navigation Captains.

In examining the amounts paid to the Navigation Captains of the Trawlers for the voyage out from England, it was noticed that an overpayment of £30 had been made to Captain Bousfield. This overpayment occurred whilst the trawlers were under the control of the Chief Secretary's Department. Apparently, ordinary care was not exercised in settlement of the claim. This matter is now the subject of a query, and the amount should be recovered.

Allotments.

Allotments.

The crews of the trawlers were engaged under agreements, and certain arrangements were made so that allotments could be paid to their wives or dependents in London, and deductions equivalent thereto made from the crews' wages in Sydney. These deductions were not properly made. Many cases of overpayments exist which are due, in part, to the Chief Secretary's Department, and, in part, to the State Trawlers. These would not have occurred if ordinary care or simple business acumen had been exercised. The largest overpayment, *i.e.*, £16, was caused by the evident carelessness of an officer of the State Trawlers to instruct the Agent-General to cease paying allotments after the pay-off of the employee, so far as the records disclose. This demonstrates a serious weakness in the system adopted both in the accounts and records at the time.

The adjustment of the allotments, which should have been a simple operation, consumed a very considerable amount of time, both of your officers and the present accountant. This was caused through faulty records and want of ordinary supervision, and necessitated several cables being forwarded to the Agent-General for certain information. The following is a list of the overpayments:—

						Overpaid.		
						£	s.	d.
H. Palmer	...	...	...	...	...	2	10	0
C. Bowen	...	...	...	...	...	3	0	0
W. Higgins	...	...	...	...	...	8	10	0
J. Dawn	...	...	...	...	...	3	10	0
Captain Hoult	...	...	...	...	...	7	0	0
G. Charlton	...	...	...	...	...	11	0	0
G. Chapman	...	...	...	...	...	2	15	0
G. Simpson	...	...	...	...	...	1	10	0
C. Horn	...	...	...	...	...	4	0	0
J. G. Fitzgerald	...	...	...	...	...	16	0	0
C. Brooker	...	...	...	...	...	2	0	0
— Forder	...	...	...	...	...	2	0	0
W. Drant	...	...	...	...	...	2	0	0
G. Wink	...	...	...	...	...	1	10	0
						£67	5	0

Action should be taken to recover the amounts in question from the men, if possible, or from the officer responsible.

The overpayment to W. Higgins was due to proper attention not being given to a memorandum, 16/306, of the Accountant, in which it was requested that a cable be forwarded to the Agent-General to stop allotments when a certain total was reached. As a result of inquiries, it was ascertained that no cable had been forwarded, and I drew the attention of the General Manager to this neglect. As the stopping of this amount from Higgins' wages might entail hardship on the man, especially when Higgins had requested that the allotments be stopped, would be penalising him for no fault of his own. As a result of my action the General Manager asked if the cable had been forwarded. The Record Clerk, in reply, pointed out that the cable had not been forwarded, and that a minute had been submitted to the General Manager asking that such be done, and that upon this minute the General Manager had made a notation of action.

In view of the above it is incredible that a notation has been made on paper 16/683 by the General Manager "no request from Higgins here or seen by me." This overpayment is unquestionably the fault of the General Manager.

Stamps.

The stamp account was not balanced. No postings were made for a considerable period, and it was apparently useless to attempt a balance, the only course open was to accept the balance on hand at a given date and verified by the present accountant. At the various depots no attempt had been made to keep a stamp account—no record is available of the stamps received or disposed of.

Sales.

Sales were examined and checked from data available. In regard to auction sales the customary practice was not followed in obtaining accounts sales, an arrangement having been made with the auctioneer that an officer should attend and make a separate tally.

In connection with the Newcastle auction sales, the records are not satisfactory. In one instance, the records show that 274 boxes and 111 baskets were landed and sold for £113 17s. 3d., whereas papers state 150 boxes, while in another place only 100 to 120 boxes were landed.

Sales Ledger Balances.

In the Sales Ledger the following debit balances appear:—Hon. G. Black, £5; R. W. Richards, £10; Roe (Balmain), £1 9s. 2d. As regards the first two, it has been ascertained that these amounts represent the purchase of the first parcel of fish sold at the opening of the Oxford Street Depot. These amounts were paid into the Allies Fund. The Industrial Undertakings Act No. 22 of 1912, Section 2, provides, "to which shall be paid all moneys received from all sources in the management of." The amount £1 9s. 2d. (Roe) was, apparently for a sale during October, 1915. This amount should be collected. Another item, a credit balance, £3 17s., is shown, no debit has been raised. No trace of the sale could be found, which evidences a laxity in the supervision and record of debits.

Free Distribution of Fish.

In papers it was noted that several donations have been made to various functions, hospitals, &c., viz.:—Balmain Fete, West Wyalong Australia Day, Sydney Australia Day, Royal Children's Hospital and St. Vincent's Hospital. Again, after an auction sale at Newcastle, some baskets of fish which were not sold were distributed between various hospitals and institutions at Newcastle. This practice is evidently not permitted by law and should be discontinued. It was stated that on several occasions undersized fish were forwarded to several of the Hospitals. As there is no provision under the Act No. 22 of 1912, for such disposal of the products of any Undertaking, the question arises can free distribution be made? Should not a debit be raised and charged to a Vote, applicable?

Depots—Delivery of Fish, etc.

During the Inspection of the Depots, it was ascertained that parcels of fish were sent to various officers in the service, although the value was paid for, nevertheless, no charge was made for delivery from Oxford Street Depot.

On papers 707/15, 26th August, 1915, instructions were given that a basket of fish was to be sent weekly to Burnside Orphan Home, also that the account for same was to be sent weekly. No trace of these sales can be found, although several lots were forwarded.

Papers 1263/15 disclose an offer from Sargent's Limited to purchase 3,000 lb. of Gurnard, but there are no indications that the offer was accepted and no entry could be seen in the Sales Day Book for same. The incomplete records as to action taken is not commendable.

Papers 1463/15 set forth in one place that thirty-one baskets of Barracouta were sold to H.M. Earl at 3/- per basket, in another place that thirty-five baskets were sold. An entry for the sale of thirty-one only was made, apparently a further debit to Earl of 12/- is necessary. It is also stated that thirty-five baskets and sixty boxes of Barracouta were sold by Mr. Meyer. There is no record of such sale in the Sales Day Book, and, from all records available, has not been accounted for.

Weighing of Fish, etc.

As regards the accounting for fish trawled, and "amount sold" there has been no proper check over same, and at present the system adopted is insufficient. No action was taken until recently to adopt any check over the hauls or purchases of fish, and the way was open to serious leakages. At present a certain number of baskets or boxes, etc., from each haul is weighed before placing into ice-house. The baskets, etc., are taken from there, and the fish are cleaned, then replaced in ice-house and taken as required for despatch to the various depots, each basket being weighed. Such measures do not ensure sufficient check, or disclose where any leakage may occur.

A system has been suggested by the present accountant which would fill all requirements, and which is absolutely necessary if proper costing is to be kept, and is also essential for the purposes of furnishing trading accounts. Unless some action is immediately taken, trouble will eventuate when the time arrives to comply with the provisions of the Act, No. 22 of 1912, in submitting a certified balance-sheet.

I ascertained that only one depot had scales to weigh the fish when received from the wharf; thereby no proper supervision was possible to ascertain whether any leakage had occurred in the delivery. The recording of the weight has been very unsatisfactory.

Fish-cleaning is done by piece-work, i.e., so much is paid for every box or basket of fish cleaned. The tally of same was not properly carried out, but such has been amended and is now sufficiently safeguarded.

A serious loss to the undertaking is the disposal of the offal, which brings in no return, being given away for free cartage.

Stores.

No proper record of stores was kept, and no one single officer was held responsible. A proper system is now in vogue at the Central Depot. Upon enquiring as to sales of empty tins, casks, etc., it was ascertained that no returns of such have been made. These would have resulted in a fair amount. Instructions were given that in future all such items should be carefully watched. Such is now being done. Evidently, no supervision was exercised as to recovering, to the industry, any returns or safe-guarding any leakages in this respect.

Depots—Cash Registers.

Whilst inspecting the Depots, I noticed that due care was not exercised as regards the Cash Registers. In several of the depots, the lids were unlocked. This should be severely censured; otherwise, no check is imposed upon the cashiers to attempt to keep their records properly; in fact, it renders a ready aid to cashiers to adjust the cash to the total recorded. Unless a more rigid adherence to the insistence of this essential of the manager's supervising the Cash Registers is followed out, a possibility of leakage is courted and, until it is arranged that an officer of the head office can have control of the keys of the cash registers and daily record the takings, I can see no feasible way of reducing the possible leakage to a minimum.

Depots—Employees' Time.

Serious laxity existed in all the depots as to recording the time of the various employees. In not one of the depots did I find the attendance register properly signed. In instances, the employees had not signed on—in one they had signed off long before the time of closing, in others the employees had signed on at arrival and also signed their names in the column for departure, thus leaving it open for any other employee to fill in the time of departure in case of eventualities. Even if every employee is guiltless, nevertheless, the way is open to fraud unless checked.

The time sheets should be prepared by the employees, verified and signed by the manager of each depot.

In fact until the present accountant instituted the time books, no attempt was made to keep a proper check over or record of the various employees.

Depots—Cash advances.

In only one depot, No. 5, is there a Cash Advance. This was only brought into effect by the present accountant. Prior to his action, Mr. Meyer, an employee at the depot, was permitted to make purchases of fish, prawns, oysters, &c., at the market and depot. Mr. Meyer was allowed to give his own private cheque for the payment of these goods, and then upon the production of a receipted voucher was recouped to that extent.

Such procedure was deserving of the severest censure, and should never have been tolerated. It was contrary to all recognised practice in the service. Although not imputing that any malpractice occurred, it is evident that there was no proper check over the purchases, and, again, it was not fair to that officer that he should use his own money for the purposes of the Government and perhaps be without the use of same for a period.

An advance of £150 has been made to Mr. Meyer, and is duly checked by the accountant, bank pass and cash books being regularly checked. Since the inception of same they have been found to be in order.

Depots—Returns.

It was also noticed in the returns from the depots a number of rabbits were returned as "bad." Upon interrogating the depot manager, it was ascertained that no attempt had been made to receive a credit for same, although the supply had been daily requisitioned. Such a course is unbusinesslike, and entails a loss. Items of this nature and others display a want of proper supervision.

No. 4 Depot—Equipment.

In connection with obtaining premises for No. 4 Depot, Papers 16/315 show that in the course of negotiations for a shop under the control of the Resumed Properties, the acting manager, in a letter to the manager of Resumed Properties, stated "as on account of the insecurity of the tenure there can be no permanency in my tenancy of this shop, it is impossible to offer anything more than a very low rental," nevertheless, with full knowledge of the insecurity of tenure, this shop was taken and orders given for the equipment of same. The Depot was opened on the 5th January, 1916, and the cost of equipment to 28th February, was £246 4s. 9d.

On the 28th January, the Director General of Public Works forwarded a letter to the General Manager informing him that he must vacate the premises on 28th February. The General Manager by letter protested and on 21st February was informed by the Director-General that extension was made to 31st March. The General Manager appealed to the Minister for Public Works, but was again informed on the 8th March by the Director-General that the premises must be vacated by 31st March.

The General Manager, in letter dated 14th March, stated—

"We were allowed to take possession of this shop and to spend £150 upon it when the Works Department knew that we would be called upon to remove immediately."

This statement is rather at variance with facts, seeing that the General Manager, according to his own statement, was aware of the "insecurity of the tenure" and "no permanency." Upon inquiries at the Resumed Properties, I was given to understand that it was made clear to the State Trawlers as to the "insecurity of tenure" and that they were liable to be called upon to vacate at any time, and that upon those grounds the rental was assessed at the very low rental of £2 per week. The work performed in equipping the shop was carried out by the Building Construction Branch, not by the Public Works Department.

In view of the facts it is inconceivable that such a large amount, £246, was expended on equipment which must now, (the shop after an occupation of a bare three months has to be vacated), depreciate to a very considerable extent.

Insurance Policies, Leases, and Agreements.

Upon requesting sight of the insurance policies, leases and agreements, no trace or record of same could be found, and only after considerable search could they be produced. This displayed serious laxity in recording and placing in safe custody, these important documents.

As regards the lease of No. 1 depot, the agreement was not signed and was not completed until within the last few weeks; that is, a period of over seven months was allowed to lapse before legal requirements were complied with, a fact which does not reflect much credit on the supervision exercised.

The agreements with the navigating captains were produced and checked, and in one instance, Captain Bousfield's, it was not carried out, resulting in an overpayment of £30, as before mentioned.

As regards the crew's agreements, repeated attempts were made to secure same without avail, and upon questioning the General Manager, he stated that he had nothing to do with same—the responsibility rested upon W. A. Massey and Sons, Limited. A London claim has now been received from Light and Fulton for "perusing and considering forms of agreements with seamen . . . attendances on Mr. Stead conferring and advising thereon . . ." In view of the above is this claim in order? As there is so much dispute by the crews over the allotments, these agreements should be produced, and also a certified statement of cash advances to the men on the voyage out.

Petty

Petty Cash.

In examining the above, it was seen that no record of the nature of these disbursements had been kept prior to December. Payments in contravention to the Public Service and Treasury regulations were made; also double payments, payments improperly vouched, or accounts in support not supplied. Attention was drawn to, and explanation requested re the apparent excessive expenditure on cab fares, &c. These payments are now properly vouched, certified to, and recorded.

Ship Stores.

Although the then Accountant was advised by this Department to have a proper taking of stock on 30th June, especially in view of the likelihood of the Trawling Industry being made an Industrial Undertaking, there is apparently no proper record of the various stores on hand in each trawler at 30th June, 1915. This information is vital for the purposes of the Balance Sheet, &c., which must be furnished under Act No. 22 of 1912. Numerous requests and endeavours have been made to obtain the Stock Sheets, but, so far, they have not come to light, even if the supposition is granted that stocks were taken.

Ledgers, Cash Books, Vouchers, &c.

Until recently vouchers, ledgers, and receipt books were scattered about. There was only one small safe in which it was possible to place away several books. Receipt books, various Treasury documents and vouchers could not be produced when asked for. The search for same entailed considerable loss of time. This has now been remedied, and the various ledgers, policies, &c., are now properly housed. Books were used for the wrong purpose, but the ledgers and accounts are now in a very satisfactory condition.

Operations for Eight Months—Loss.

A trial balance was made, and although it is impossible to furnish a proper balance-sheet, &c., for reasons previously stated, *e.g.*, costs not entered up, no proper records of fish trawled and sold, and stock on hand at 30th June, 1915. It was ascertained that the excess of expenses over sales, after allowing for interest on capital and depreciation of assets, resulted in an approximate loss of £8,000 for the period.

I might state that in the course of auditing the various Industrial Undertakings, I have never experienced a more unsatisfactory state of accounts, and, when it is considered the small fee which has been made for the audit of this Undertaking on the understanding that the accounts would be in a normal state, I am of opinion that an account might well be rendered for the extra time involved in elucidating and auditing the accounts up to date.

In conclusion, I must acknowledge a high appreciation of the invaluable service rendered by the present Accountant, in bringing the accounts up to their present satisfactory condition and introducing an efficient system which, I feel assured, will ensure a proper record of the accounts in future. It was mainly due to the overtime worked by the Accountant that I was enabled to bring the audit up to date.

I have, &c.,
F. GRIBBEN.

Minute for Cabinet—State Trawling Industry.

I HAVE gone very carefully into Senior Examiner Gribben's report concerning the State Trawling Industry accounts, which covers the period between 1st July, 1915, and 29th February, 1916; also through Mr. Stead's reply.

In regard to the Examiner's report, in some places the criticism is captious. The first criticism is in regard to the chaotic condition of the accounts prior to Mr. Strahan, the present Accountant, taking charge of them. I am afraid it is quite true that the accounts were in that condition, a position, however, which Mr. Stead attributes to the fact that he was not at once placed completely in charge, and that the accounts were in the hands of three accountants during the first two months, all of whom left for active service. In addition to that those officers were, if I remember rightly, also doing other work during a portion of the period. That, however, does not relieve them from responsibility, as I know they were asked if they needed assistance and replied "No," that they could get on without any help. The fact, however, that the accounts, during the first two months, were not properly attended to, does not relieve Mr. Stead, as he seems to think it does, of his responsibility, since if he were not actually the gazetted manager of the industry during those first two months he was nevertheless in control, and as no evident saying followed his taking full charge on the 1st September it would seem that he is sheltering himself behind a very insufficient cover.

While on the matter of accounts, it may be said that Mr. Stead is very anxious that Mr. Strahan, the present Accountant, should be removed from his position. In this connection it may be said that the Examiner of Accounts paid Mr. Strahan a very high compliment for the manner in which he has carried out his duties since his appointment in December, and expressed himself as being grateful for the service which he, as Accountant, has rendered to the Department of the Auditor-General, which included re-writing of the accounts from 1st July. I would like also to draw the attention of the Cabinet to the report concerning office management furnished by Mr. Strahan, the Accountant so highly eulogised by the Examiner of Accounts, of whom Mr. Stead desires to be relieved because of his lack of enthusiasm.

Mr. Gribben also objects, and I think with great reason, to the fact that purchases were made of goods without quotations being called for. At the same time I might say that in the specific instances which he cites in regard to the purchase of brown paper there was no loss in that direction, if we compare the price and quality of the paper bought with the price and quality of that which would have been supplied by the Stores Department, if that body had been asked to provide it.

With regard to the supply of coal it would seem that there had been a good deal of laxity in that direction, and that considerable loss will be entailed through Byrnes, Limited, not being held to their contract.

There is nothing, however, in the statement that rabbits should have been got elsewhere than from the Country Freezing Company. That Company, to the best of my belief, is the only one which could supply rabbits of such quality, in a condition fit for cooking, and thoroughly sound. The offers we received from other quarters were for rabbits which had been merely gutted, which were not skinned, and which were not properly cleaned. The rabbits with which we have been supplied are fit to go into the cooking-pot without further treatment.

In my opinion, the bungling that has arisen with regard to payments to the captains and crews is quite inexcusable. No supervision of any kind appears to have been exercised by Mr. Stead in regard to these matters, and any loss in that direction must chiefly be put down to this cause. In the case of Captain Baustfield the overpayment of £30 was due to the fact that the then Acting Accountant was not in possession of the facts relating to the employment of the captain, and the manner in which he was being paid. He therefore took his word as to the position of affairs. Who was responsible for the ignorance of the Acting Accountant could only be discovered by means of an inquiry.

With regard to the bungling respecting the rental of No. 3 Dépôt, Newtown, and No. 4 Dépôt, Hay and Elizabeth Streets, Mr. Stead desires to shelter himself behind the fact that these transactions were completed with my full knowledge and approval. In regard, however, to the first transaction, the lease of No. 3 Dépôt, Mr. Stead was apparently bluffed into giving his consent to an imposition because he was afraid that if he did not give way we would lose the shop. I was rather unwilling to consent to the payment of a month's rent—£42 15s. for nothing, but yielded when Mr. Stead argued that the business there would be so good that such a preliminary loss would be a very trifling circumstance. He also misled me by saying that we only had to walk into the shop, that it required nothing to be done, while, as will be seen from the accounts, a sum of £172 had to be paid for the improvement of the premises, after a payment of £150 for fittings, &c. As to No. 4 shop, which we will have to vacate after three months' occupancy because of it being necessary for railway construction purposes, it is quite true that we got the shop at a low rental because of the insecurity of tenure, but if I had known that the tenure was to be so brief I certainly should not have consented to the expenditure of £245 on its equipment. Mr. Stead, by the way, with his usual optimism, states this expenditure at £150. I am now informed by Mr. Davis that he warned Mr. Stead not to enter into occupation as it might be wanted at any moment for other uses.

With regard to the charges of carelessness respecting the custody of insurance policies, leases, and agreements, it is impossible for Mr. Stead to exonerate himself any more than he can do so concerning the complete lack of records of expenditure on stamps and petty cash. Although Mr. Stead was really in control from the beginning, and was quite in control from 1st September, no record of petty cash disbursements, prior to the arrival of Mr. Strahan on the scene in December, is in evidence. My objections to putting Mr. Stead in sole charge of the trawlers was founded on my opinion that he had no business experience and had no natural faculties in that direction. It seems to me now quite essential that some sound business man should be put in control of the accounts, and all the internal office arrangements, which would include, of course, the supervision of the cash taken at the shops where the methods hitherto adopted have been notably lax and where I am inclined to think that many leakages have taken place.

From the beginning I have argued with Mr. Stead that some of the prices put upon the fish were unduly low. He is himself now driven to this view by the character of the Auditor-General's report, and has consented to raise the prices 1d. and 1½d. per lb. I would point out that he carried his ideas with regard to cheap sales to such an extreme that at one time he proposed to charge 5d. per dozen for oysters, while the ordinary shops were charging from 1s. 3d. to 1s. 6d. per dozen for them.

Among the reasons which Mr. Stead gives for the industry failing to pay from the beginning is the fact that the fish meal plant has not yet been put into operation and because of the interest due on the capital employed in its purchase, and its conveyance to this country. In my opinion had the fish meal plant been set up at the beginning and put into operation the loss involved would have been considerably greater than now, for the obvious reason that the offal and the edible fish provided by three trawlers could not be sufficient in quantity to keep a plant of the character of that imported continuously employed. As for the inflation of expenses caused by interest on this idle capital, the fish meal plant only cost £1,836 landed. The interest on that sum for one year at 5 per cent. would, therefore, amount to quite a negligible quantity.

The fact is that Mr. Stead's ideas are too large, that he is too impulsive, too optimistic, and too extravagant. Had he delayed the purchase of a fish meal plant until the industry was on a settled basis and until there was a sufficiency of offal and of edible fish to keep the plant going, then the burden of loss would certainly have been lighter, though not so much lighter as he would have us to believe it would have been had the plant been put into operation some eight or ten months ago.

It seems to me a regrettable circumstance that Mr. Stead should endeavour to shelter himself in every case behind other people. In one of his many voluminous papers he declares that "I shall not be made a scapegoat for other people's sins," but in all the reports which he has presented he is anxious to shoulder his sins on to other people's backs, a course which, in my opinion, does not tend to give one a high opinion of him as a citizen, especially as he is quite anxious to take credit for everything of merit which has been done, while just as desirous to avoid all responsibility for errors which have been committed. I have certainly some reason to complain, since he has most grievously misled me. He has been in the habit of saying publicly for months past, at meetings of fishermen and otherwise, that the industry must be paying, apart from interest on capital invested and depreciation, because it was never necessary for him to go to the Minister for any money, and he, on those occasions, usually turned to me for confirmation of that statement. I never had any hesitation in answering in the affirmative, because I was quite unaware that an overdraft of £5,000 had been placed at his disposal as working capital at the Bank of New South Wales, on whose balance there is a charge of 3 per cent. That debit balance on the 11th April amounted to £3,512, against which there was credit of cash deposits of £881, which left a net overdraft of £2,631. Mr. Stead may not have designedly deceived me, but he most certainly did deceive me and led me to make statements in the House in reply to questions which I would not otherwise have made had I known of these circumstances. Of course, the debit may be even greater than I assume, since there may be some outstanding accounts of which I have no knowledge, which have been just as carefully concealed up till now as was the fact that an overdraft had been granted.

It is this concealment of which I complain more than even the evident mismanagement. It was unavoidable that the industry should be a losing one during the first twelve months, or perhaps even longer, of its career. I felt quite reconciled to that circumstance. What has aggravated the position, however,

however, is that Mr. Stead has misled me, and, through me, the country, with regard to the prosperous character of the industry. In his balance-sheet and statement, which he did not present to me until the report of the Examiner of Accounts had come in, although frequently asked for by me, he set the total deficiency on the trawling industry up till the end of December, 1915, at £5,845. He claims that the deficiency was due to the fact that he was not placed in complete control, apparently forgetful of the fact that he entered into control on the 1st September, just four months before, and apparently ignorant of the fact that the deficit of £5,845, which he admits was swollen to nearly £8,000 during the two months which followed the 31st December.

I am of opinion that the initial losses would have been less had a wharf and dépôt been ready at Woolloomooloo Bay for the reception of the trawlers. When I came into office I found that nothing had been done in this direction, and one of my first administrative acts was to attempt to secure a wharf and suitable accommodation at Woolloomooloo Bay. When I stated this fact to Mr. Stead, he at once asserted that he had left papers behind him recommending that No. 5 Wharf at Woolloomooloo Bay should be obtained from the Harbour Trust for the purposes of a central dépôt, and that he had recommended it should be got in readiness whenever he cabled out that the trawlers were on their way out to Australia. So far, I have seen nothing in the papers which supports this statement, and no one seems to have any knowledge of the proposal. A certain proportion of the losses incurred by the trawlers are without doubt due to the fact that at the beginning we had no receiving dépôt, and no cold store, and were compelled to cart our fish to the municipal markets for sale, and to clean it partly there and partly at Woolloomooloo.

Apart from Mr. Stead's want of candour with me, I have to complain of the fact that he has preferred throughout to surround himself by incompetents and weak men. He has even gone so far as to suggest that I should make Mr. Bates, until lately a temporary shorthand-writer and typist in my department, the sub-manager. Mr. Bates seems a very decent and well-behaved man, but he is quite incompetent to fill such a position. Mr. Stead has shown a similar disposition throughout. He has appointed to the charge of the fish shops, places with a turnover of several hundreds of pounds per week, men who never in their lives have served behind a counter, and who have no knowledge of business methods, simply because they were relatives of his friends. In doing so he has set aside men who had given proof of their business capabilities. He has taken this course in defiance of my injunction that he was to get the best and most skilled assistance available. At present, in defiance of my repeated request to him, he is keeping Mr. Allsopp, who has been practically all his life in the fish trade, at Newtown, where there is little business being done, while the shops in Pitt-street and Oxford-street are controlled either by women or by men who have had no business experience. Mr. Stead apparently fears rivalry, and does not want to import anyone to the business who is likely to give evidence of a business capacity superior to his own. In this direction, however, it may be that I have misjudged him, but that is the impression which his obstinacy and his egotism throughout have impressed upon my mind. It cannot for a moment be supposed that Mr. Stead is to be relieved of all responsibility in regard to any losses which have been incurred or any mistakes which have been made, and yet this is the position which he adopts, and which he asks the Premier and myself to substantiate his charge against Mr. Strahan, and Mr. Strahan's rebutment are of such a character that it might be advisable to submit the matter in dispute to the Public Service Board for consideration.

I am so dissatisfied with the general character of Mr. Stead's appointments that I recommend that in future his proposed appointments must be submitted either to the Public Service Board or to a committee of three officers appointed for that purpose. With regard to Mr. Strahan's criticism, in my opinion, for the most part that is justifiable. On Mr. Stead's first return from Europe, he spent most of his time in the preparation of a report on his travels, in which he was assisted by two typists and in which he proceeded to quote liberally from various volumes of reports which he brought back from Europe with him, and it was not until I objected to his time being thus wasted and asked him to devote instead some attention to the initial work of founding the industry that these absurd proceedings terminated. Since then Mr. Stead has, however, wasted a good deal of time in drafting minutes on all sorts of subjects with an amplitude and extent which in my opinion are quite unnecessary. It is unfortunate that the Premier should trust always so implicitly the unsupported statements of Mr. Stead. It only encourages him in methods which should have been long ago abandoned, and in his belief that he is a born administrator.

In a statement recently furnished to the Premier and Ministers, I drew attention to the evident mismanagement of three of the fish shops—at No. 1, Oxford-street, since Mr. Targett went to the front; at No. 2, Pitt-street, which has never been properly handled; and at No. 4, Elizabeth-street, the worst managed of all. The trouble in at least two shops has arisen through the appointment of men utterly without prior experience and with nothing to recommend them in either appearance or manners. Mr. Stead did not make these appointments because no better material existed, but for reasons best known to himself—if he had any. Since I compelled him to make some new arrangements the positions at No. 1 and No. 4 has greatly improved.

Since first penning this report I learn that Mr. Strahan has resigned his position (29/4/16) as Accountant to the State Trawling Industry, on account, he says, of the systematic persecution of the manager, which culminated a week ago in Mr. Stead calling him (Strahan) a liar. He also complains that Mr. Stead has persistently refused to make use of many precautions in keeping accounts which he has recommended and which his experience (Strahan's) tells him are absolutely necessary. I have therefore asked for a Public Service Inquiry.

GEORGE BLACK.

29th April, 1916.

APPENDIX C.

INDUSTRIAL UNDERTAKINGS.

COMPLETED STATEMENT—*vide* Auditor-General's Report, 1915-16, page 194.

The following table shows the transactions of the year, with the resultant profit or loss as disclosed by the audited balance-sheets ; and the accumulated profit and loss to 30th June, 1916 :—

Undertaking.	Capital as determined by the Committee.	Expenditure for year ended 30th June, 1916.				Earnings for year ended 30th June, 1916.	Results—				Date of Commencing Operations.
		Working Expenses.	Interest and Sinking Fund.	Depreciation and Reserves.	Total.		For the year.		Accumulated to 30th June, 1916.		
							Profit.	Loss.	Profit.	Loss.	
	£	£	£	£	£	£	£	£	£	£	
Brickworks—Homebush	85,995	55,677	3,496	6,512	65,685	74,820	9,135	...	17,545	...	1 Nov., 1911
Blue Metal Quarries— Kiama, Port Kembla	80,095	82,912	2,906	6,446	92,264	98,955	6,691	...	22,928	...	— Sept., 1911
Clothing Factory	12,865	25,719	740	323	26,782	27,491	709	...	...	432	1 Jan., 1913
Timber Yard, &c., Uhr's Point	159,887	195,634	7,550	5,006	208,190	211,045	2,855	...	...	29,581	1 July, 1913
Monier Pipe Works, &c.	18,922	22,196	953	4,748	27,897	34,904	7,007	...	16,740	...	1 Feb., 1914
Motor Garage	7,323	14,330	325	267	14,922	15,644	722	...	909	...	1 Oct., 1914
Maroubra Quarry	13,550	21,588	473	1,219	23,280	24,125	845	...	1,788	...	1 July, 1913
Building Construction	17,499	291,896	750	2,000	294,646	303,482	8,836	...	17,416	...	1 Oct., 1913
Bakery	14,227	102,168	536	990	103,694	109,286	5,592	...	8,690	...	— Feb., 1914
Brickworks, Botany	29,396	12,190	1,337	1,568	15,095	12,468	...	2,627	...	10,601	1 May, 1913
Lime-works—Taree and Botany	14,580	43	587	522	1,152	602	...	550	...	7,145	1 Aug., 1912
Power station, Uhr's Point	32,595	4,538	1,353	1,791	7,682	5,684	...	1,998	...	3,875	1 Dec., 1914
Joinery Works—Rozelle	25,612	785	1,035	...	1,820	35	...	1,785	...	22,258	1 June, 1912
Trawlers	*56,153	37,007	1,991	2,798	41,796	30,808	...	10,988	...	10,988	1 July, 1915
	£ 568,699	866,683	24,032	34,190	924,905	949,349	42,392	17,948	86,016	84,880	

* Not determined by Committee, *vide* references in reports