

1907.

(SECOND SESSION.)

LEGISLATIVE ASSEMBLY.

NEW SOUTH WALES.

PUBLIC ACCOUNTS

FOR THE

YEAR ENDED 30TH JUNE, 1907,

ACCOMPANIED BY THE

THIRTY-SEVENTH REPORT OF THE AUDITOR-GENERAL,

(UNDER THE AUDIT ACT OF 1902).

ORDERED BY THE LEGISLATIVE ASSEMBLY TO BE PRINTED,
9th October, 1907.

SYDNEY : WILLIAM APPLGATE GULLICK, GOVERNMENT PRINTER

1907.

(SECOND SESSION.)

LEGISLATIVE ASSEMBLY.

NEW SOUTH WALES.

PUBLIC ACCOUNTS.

(FOR THE YEAR ENDED 30TH JUNE, 1907, WITH 37TH REPORT OF THE AUDITOR-GENERAL.)

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

Sir,

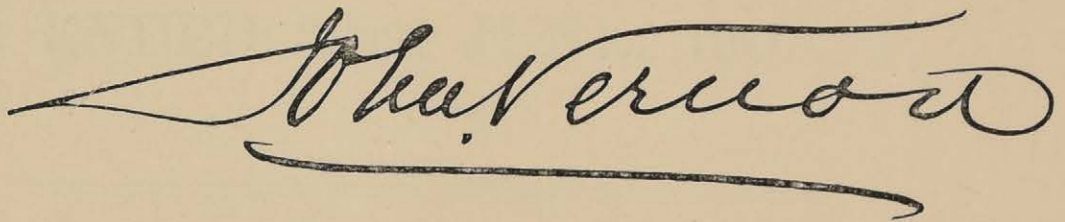
Department of Audit, Sydney, 1st October, 1907.

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 moneys for the Financial Year ended 30th June, 1907, together with my Report thereon.

I have the honor to be,

Sir,

Your obedient servant,

A large, elegant handwritten signature in dark ink, likely of the Auditor-General, with a long horizontal flourish extending to the right.

Auditor-General.

The Honorable the Speaker of the
Legislative Assembly,
Macquarie Street,
Sydney.

ABSTRACTS
OF THE
PUBLIC ACCOUNTS
OF THE
STATE OF NEW SOUTH WALES,
FOR THE
YEAR ENDED 30TH JUNE, 1907.

TABLE OF CONTENTS.

	PAGE.
Consolidated Revenue Fund—Account Current	1
Consolidated Revenue Fund—Detail Statement of Receipts, marked A	4
Schedule of Repayments to credit of Votes (Previous Years), marked B	11
Schedule of Repayments to credit of Votes of 1906–1907, marked C... ..	15
Consolidated Revenue Fund—Detailed Statement of Disbursements, marked D	20
Detail Statement of Other Payments, marked E	30
Detailed Statement of Payments “Unauthorised in Suspense,” marked F	30
Detail Statement of Payments from Vote Advance to Treasurer, 1906–1907, Consolidated Revenue Account, marked G	31
Detailed Statement of Receipts Returned, marked H	41
Consolidated Revenue Deficiency Account	43
Statement of unpaid Accounts, Consolidated Revenue Fund, at close of year, marked I	46
Statement of Revenue, &c., Consolidated Revenue Fund, which had not reached Treasury at close of year, marked J	46
Trust Account (No. 3)	47
Special Deposits Account (No. 4)	48
Trust Moneys (Insolvent Estates) Deposit Account, marked K	50
Police Reward Fund Account, marked L	51
Police Superannuation Fund Account, marked M	55
Police Superannuation and Reward Fund Account, marked N	65
Special Accounts (No. 5)... ..	77
Closer Settlement Account (No. 6)	79
Public Works Account (No. 7)	83
Public Works Account—Detail Statement of Expenditure during the year ended 30th June, 1907	88
Detail Statement of Payments from Vote “Advance to Treasurer, 1906–1907, Public Works Account,” marked O	92
The General Loan Account—Account Current (No. 8)	93
Abstract of Expenditure—Services provided for by Loans	118
General Loan Account—General Account of Receipts and Expenditure to 30th June, 1907, marked P	119
Appendix to the Public Debt Statement, marked Q	122
Public Debt of the State on 30th June, 1907—Statement of the particulars of the	123
Statement of Due Dates of outstanding Debentures, Funded and Inscribed Stock, and Treasury Bills, on 30th June, 1907	130
Distribution of Interest, Public Debt, 30th June, 1907	132
Statement of Balances on the Public Accounts of New South Wales, and the distribution of the same on 30th June, 1907	133

No. 1.

CASH ACCOUNT.

CONSOLIDATED REVENUE FUND.

ACCOUNT CURRENT

OF

REVENUE, RECEIPTS, AND EXPENDITURE

FOR THE

YEAR ENDED 30TH JUNE, 1907.

No.
CASH

THE TREASURER IN ACCOUNT WITH
Account Current of Revenue, Receipts, and

Dr.

Refer- ence Page.	PARTICULARS.	AMOUNT.	TOTAL.
		£ s. d.	£ s. d.
	GOVERNMENTAL.		
	To REVENUE and RECEIPTS (1st July, 1906, to 30th June, 1907):—		
4	Balance of Revenue collected within the State by the Commonwealth Govern- ment and returned	3,022,350 17 4	
4	Taxation	1,381,305 9 5	
5	Land Revenue—		
6	Alienations	1,029,439 5 8	
6	Annual Revenue... ..	851,372 18 10	
		1,880,812 4 6	
7	Receipts for Services rendered (outside business undertakings of the State) ...	330,639 15 6	
9	General Miscellaneous Receipts	343,851 2 3	
			6,958,959 9 0
	To ADVANCES REPAID on account of year 1905-6, and previous years—		
10	Treasurer's Advance Account, 1902-3	5,729 14 4	
10	Do 1905-6	8,378 11 3	
			14,108 5 7
	Total, Governmental...		£ 6,973,067 14 7
	BUSINESS UNDERTAKINGS OF THE STATE.		
	To RECEIPTS from business undertakings of the State—		
10	Railway Commissioners	5,596,428 9 5	
10	Sydney Harbour Trust	298,037 2 1	
10	Metropolitan Board of Water Supply and Sewerage†	496,793 13 2	
10	Hunter District Water Supply and Sewerage Board	42,216 12 9	
	Total, Business Undertakings		£ 6,433,475 17 5
	Total, Governmental and Business Undertakings		£ 13,406,543 12 0
10	To REPAYMENTS to TREASURER'S ADVANCE ACCOUNT, 1905-6, by appropriation taken in 1906-7	80,866 18 3	
10	To REPAYMENT OF ADVANCES in anticipation of Loan Votes, 1906-7	145,903 2 2	
			226,770 0 5
			£ 13,633,313 12 5
	To Balance on 30th June, 1906--Brought forward		£ 896,124 0 5
	GRAND TOTAL		£ 14,529,437 12 10

† Includes £2,344 17s. 7d., Richmond and Wollongong Systems, not vested in the Board.

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

1.

ACCOUNT.
THE CONSOLIDATED REVENUE FUND.
Expenditure for the year ended 30th June, 1907.

Cr.

Refer- ence Page.	PARTICULARS.	Payments under Parliamentary authority.	Payments, Treasurer's Advance Vote, to be appropriated.	TOTAL.
		£ s. d.	£ s. d.	£ s. d.
	GOVERNMENTAL.			
	By EXPENDITURE on account of Departments—			
28, 29	Special Appropriations	881,987 6 10		881,987 6 10
20	Schedules to the Constitution Act... ..	40,520 19 7		40,520 19 7
20	Executive and Legislative	31,017 6 8	417 5 0	31,434 11 8
20-22	Colonial Secretary	989,917 5 8	10,893 9 0	1,000,810 14 8
23, 24	Treasurer and Secretary for Finance and Trade	408,992 14 2	8,950 10 11	417,943 5 1
25	Attorney-General and Justice	309,818 11 9	4,032 14 0	313,851 5 9
25, 26	Secretary for Lands... ..	315,668 7 2	6,704 2 11	322,372 10 1
26	Secretary for Public Works	744,708 5 9	12,510 7 6	757,218 13 3
27	Public Instruction, Labour, and Industry	982,660 13 6	1,108 18 2	983,769 11 8
27, 28	Secretary for Mines and Agriculture	145,731 18 6	38 5 7	145,770 4 1
	By INTEREST on PUBLIC DEBT—			
28	On Debentures, Funded Stock	£2,705,251 0 6		
28	On Treasury Bills for Public Works.. ...	246,825 10 0		
28	Do do for Darling Harbour Resumptions	39,982 0 0		
		2,992,058 10 6		
	Less chargeable on Business undertakings of the State... ..	2,229,707 17 9		
				762,350 12 9
28	Interest on Treasury Deficiency Bills	55,559 18 6		
23, 28	Do Uninvested Funds in temporary possession of the Government	70,786 10 10		
23	Do Special Deposit, Savings Bank of New South Wales	8,750 0 0		
23	Do Government Banking Account, Sydney and London	31 19 6		
23	Do Compensation Money, Darling Harbour Resumptions	9,546 12 8		
	Total, Governmental	£ 5,758,049 3 10	44,655 13 1	5,802,704 16 11
	By Payment in Reduction of Public Debt—			
28	The General Sinking Fund	350,000 0 0		
28	Redemption of Treasury Bills Deficiency to the 30th June, 1905— Act No. 30, 1905	50,000 0 0		
29	Repayments to State Debt Commissioners under Act of 1895, 59 Vic. No. 6, on Account of Bogan Scrub Clearing	5,089 16 6		
		£ 6,163,139 0 4	*44,655 13 1	6,207,794 13 5
30	By PAYMENTS from TREASURER'S ADVANCE ACCOUNT, 1906-7, to be recovered			31,525 17 11
	Total, Governmental and Reduction of Debt			£ 6,239,320 11 4
	BUSINESS UNDERTAKINGS OF THE STATE.			
	By EXPENDITURE on BUSINESS UNDERTAKINGS of the State—			
	Railway Commissioners—			
24, 28	Working Expenses—Payments under Parliamentary authority..	3,036,510 3 4		
36	Do do Payments Treasurer's Advance Vote*	281 18 11		
30	Do do Payments unauthorised in Suspense (See Statement F)	184,352 15 6		
28	Interest on Loan Capital, Railways and Tramways	1,717,378 4 0		
	Sydney Harbour Trust—			4,938,523 1 9
23, 28	Working Expenses—Payments under Parliamentary authority..	82,714 2 2		
34	Do do Treasurer's Advance Vote*	50 0 0		
28	Interest on Loan Capital	181,530 16 1		
	Metropolitan Board of Water Supply and Sewerage—			261,294 18 3
26	Working Expenses—Payments under Parliamentary authority†	127,418 12 11		
28	Interest on Loan Capital... ..	317,150 7 3		
	Hunter District Water Supply and Sewerage Board—			444,509 0 2
26	Working Expenses—Payments under Parliamentary authority..	12,916 4 10		
28	Interest on Loan Capital... ..	13,648 10 5		
				26,564 15 3
	Total, Business Undertakings			£ 5,673,951 15 5
	Total, Governmental and Business Undertakings			£ 11,913,272 6 9
29	By APPROPRIATION in adjustment of TREASURER'S ADVANCE ACCOUNT of 1905-6			80,866 18 3
30	By PAYMENTS IN ANTICIPATION OF LOAN VOTES, 1906-7			145,903 2 2
29	By Public Works Fund—two-thirds of the net proceeds of the Sale of Crown Lands, 1905-6 (exclusive of Interest), less 20 p cent.			368,051 1 2
29	By Transfer to Public Works Fund—Grant in aid... ..			350,000 0 0
29	By Transfer to Closer Settlement Fund—Grant in aid			200,000 0 0
	TOTAL			£ 13,058,093 8 4
134	By Balance on 30th June, 1907—Carried forward			1,471,344 4 6
	GRAND TOTAL			£ 14,529,437 12 10

* Total Charges Treasurer's Advance Vote to be Voted, £44,937 12s. (See page 40).

† Includes £1,172 17s., Richmond and Wollongong systems, not vested in the Board.

J. H. CARRUTHERS, 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, 1907, and is in accordance with the requirements
of the Audit Act, 1902, Section 58.

Given under my hand, this ninth day of September, 1907.

JOHN VERNON,
Auditor-General.

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

HEAD OF REVENUE.				AMOUNT.			TOTAL.		
				£	s.	d.	£	s.	d.
Brought forward...				£	.....		4,403,656	6	9
LAND REVENUE.									
ALIENATIONS.									
AUCTION AND SPECIAL SALES :—									
Auction Sales	...	...	...	90,367	1	0			
Newcastle Pasturage Reserve Sales	...	...	...	1,256	0	10			
Improved Purchases, &c.	...	...	...	3,719	19	3			
Miscellaneous Purchases	...	...	...	9,436	14	7			
Conditional Purchases—Deposits and Improvements	...	...	...	72,081	19	6			
Do Instalments (inclusive of Interest)	...	...	...	649,440	7	5			
Do Balances	...	...	...	228,304	8	9			
				1,054,606	11	4			
Less Refunds	...	...	...	25,167	5	8			
TOTAL, ALIENATIONS (see page 2)				.....			1,029,439	5	8
ANNUAL LAND REVENUE.									
INTEREST ONLY ON LAND CONDITIONALLY PURCHASED				33,035	9	1			
Less Refunds	...	...	...	2	11	2			
							33,032	17	11
PASTORAL OCCUPATION :—									
Pastoral Leases (Runs)	...	...	...	4,420	1	0			
Conditional Leases	...	...	...	202,450	3	11			
Conditional Purchase Leases	...	...	...	4,087	1	8			
Annual Leases	...	...	...	45,007	18	8			
Occupation Licenses	...	...	...	47,878	9	9			
Homestead Leases	...	...	...	5,037	12	1			
Snow Leases	...	...	...	335	8	10			
Inferior Leases	...	...	...	254	18	5			
Scrub Leases	...	...	...	8,063	14	3			
Homestead Selections	...	...	...	66,295	8	8			
Settlement Leases	...	...	...	100,381	8	5			
Improvement Leases	...	...	...	58,150	17	7			
Artesian Well Leases	...	...	...	956	0	9			
Leases under 18th Section of Land Act, 1903	...	...	...	10,507	18	7			
				553,827	2	7			
Less Refunds	...	...	...	25,579	8	10			
<i>Western Lands Division.</i>									
Pastoral Leases (Runs)	...	...	...	1,655	18	6			
Occupation Licenses	...	...	...	954	5	7			
Homestead Leases	...	...	...	2,260	7	0			
Inferior Leases	...	...	...	60	12	6			
Western Leases	...	...	...	42,586	14	9			
Other Receipts	...	...	...	3,108	3	5			
				50,626	1	9			
Less Refunds	...	...	...	1,862	15	11			
							48,763	5	10
MISCELLANEOUS LAND RECEIPTS :—									
Blockholders' Act of 1901 (Rent and Interest)	...	...	...	81	19	0			
Timber Licenses, &c.	...	...	...	47,265	0	1			
Fees on Transfer of Runs and Leases	...	...	...	1,493	4	6			
Fees on Preparation and Enrolment of Title-deeds	...	...	...	11,023	12	11			
Survey Fees	...	...	...	49,557	13	1			
Rents for Special Objects	...	...	...	30,569	13	2			
Quit Rents	...	...	...	1,402	17	4			
All other receipts	...	...	...	17,050	10	8			
				158,444	10	9			
Less Refunds	...	...	...	19,612	17	3			
							138,831	13	6
ANNUAL LAND REVENUE carried forward				£	.....		748,875	11	0
ALIENATIONS carried forward				£	.....		1,029,439	5	8
Carried forward				£	.....		4,403,656	6	9

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.							AMOUNT.	TOTAL.
							£ s. d.	£ s. d.
Brought forward...							£	4,403,656 6 9
LAND REVENUE—continued.								
ALIENATIONS brought forward							£	1,029,439 5 8
ANNUAL LAND REVENUE brought forward ...							£	748,875 11 0
MINING OCCUPATION:—								
Mineral Leases							24,923 14 11	
Mineral Licenses							168 19 0	
Leases of Auriferous Lands							6,341 11 6	
Deposits—Gold and Mineral Dredging Act of 1899							1,462 5 1	
Miners' Rights							4,018 5 0	
Business Licenses... ..							1,183 10 0	
Royalty on Minerals							58,670 13 9	
Residential Leases							1,375 2 11	
Other receipts (including Survey and Appraisement Fees) ...							7,442 17 1	
Less Refunds							105,586 19 3 3,089 11 5	
								102,497 7 10
TOTAL, ANNUAL LAND REVENUE (see page 2) ...							£	851,372 18 10
TOTAL, LAND REVENUE (see page 2) ...							£	1,880,812 4 6
RECEIPTS FOR SERVICES RENDERED.								
SYDNEY BRANCH OF ROYAL MINT:—								
Mint Receipts							17,639 6 8	
Fees for Escort and Conveyance of Gold							263 0 6	
								17,902 7 2
AGRICULTURAL COLLEGES AND FARMS ACCOUNT... ..							7,307 11 7	
Less Refunds						£81 8 11		
„ Transfer to General Loan Account ...						3,839 8 0		
							3,920 16 11	
								3,386 14 8
PILOTAGE, HARBOUR DUES, AND FEES:—								
Pilotage							40,545 8 6	
Harbour and Light Rates							39,316 9 4	
Harbour Dues							11,369 11 4	
Navigation Department Fees, &c.							3,238 6 9	
Less Refunds							94,469 15 11 330 17 6	
								94,108 18 5
RECEIPTS FOR SERVICES RENDERED carried forward							£	115,398 0 3
Carried forward							£	6,284,468 11 3

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.	AMOUNT.			TOTAL.		
	£	s.	d.	£	s.	d.
Brought forward ... ..	£	.....		6,284,468	11	3
Brought forward ... ..	£	.....		115,398	0	3
RECEIPTS FOR SERVICES RENDERED—continued.						
FEES :—						
Public Instruction Department—School and Training Fees, &c.	34,421	11	9			
Registration of Brands Act	2,151	7	9			
Registrar-General and Examiner of Patents	53,714	3	6			
Prothonotary of Supreme Court... ..	2,627	9	9			
Registrar of Probates	2,378	18	6			
Master in Equity	1,568	6	5			
Curator of Intestate Estates	2,425	9	3			
Registrar in Bankruptcy (including percentage)	1,934	18	11			
Sheriff	689	2	5			
District Courts	1,836	17	10			
Courts of Petty Sessions (including Small Debt Court Fees, &c.)	18,414	16	0			
Shipping Masters	4,579	17	8			
Department of Mines	2,138	1	0			
Public Officers and Examination Fees	2,216	0	5			
Presenting Private Bills to Parliament... ..	100	0	0			
For Registration, &c., of Dogs	15,854	6	0			
Copyright Act	76	13	0			
Lunacy Act (including percentage)	1,164	14	3			
Imported Stock Act	576	8	2			
Cattle Export Act	90	8	0			
Examination Fees under Local Government Shires Act	383	15	6			
Crown Solicitor	950	9	10			
Inspector of Weights and Measures	327	10	10			
Friendly Societies... ..	94	19	0			
Arbitration Court... ..	619	3	8			
Other Fees	113	17	0			
	151,449	6	5			
Less Refunds	531	1	3			
				150,918	5	2
MISCELLANEOUS SERVICES RENDERED :—						
For the support of Patients in the Lunatic Asylums	26,529	2	2			
Collections by the Government Printer	6,229	10	11			
Store Rent and Carriage of Gunpowder	8,689	1	10			
For Work performed by Prisoners in Gaol	1,163	7	8			
Dock Receipts	1,203	12	0			
Watering Live Stock (Tanks, &c.)	192	18	9			
Rent of Public Watering Places, &c.	7,632	11	9			
Commission on Imperial Pensions	695	13	10			
Commission on payment of Imperial and State Contingent Pay Advances	21	12	3			
Electricity supplied to Government Offices, &c.	200	0	0			
Public Works Department—Cost of supervision of works, surveys, inspection of timber, hire of tools, &c., &c.	2,694	7	2			
For use of Diamond Drills and Water Augers	900	1	1			
For the support of Children in the Industrial Schools, and inmates of Benevolent Asylums, &c.	4,751	0	5			
Testing Cement	579	8	1			
Quarantine Expenses	254	13	7			
Fumigation Fees	2,032	4	11			
Fees for Dipping Stock	604	2	6			
Other Receipts	296	7	3			
	64,669	16	2			
Less Refunds	346	6	1			
				64,323	10	1
TOTAL RECEIPTS FOR SERVICES RENDERED (see page 2) ... ..	£	.....		330,639	15	6
Carried forward... ..	£	.....		6,615,108	6	9

CONSOLIDATED REVENUE FUND.

STATEMENT OF GROSS AND NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	6,615,108 6 9
GENERAL MISCELLANEOUS RECEIPTS.		
RENTS—EXCLUSIVE OF LAND:—		
Tolls and Ferries	3,504 9 5	
Wharfage, Tonnage Rates, &c. (out ports)	6,339 10 6	
Government Buildings and Premises	9,302 13 0	
	19,146 12 11	
Less Refunds	264 11 7	
		18,882 1 4
FINES AND FORFEITURES:—		
Sheriff	738 0 11	
Courts of Petty Sessions	17,637 0 11	
Confiscated and Unclaimed Property	4 18 9	
Other Fines and Forfeitures	1,848 14 6	
	20,228 15 1	
Less Refunds	174 2 6	
		20,054 12 7
COUNTRY TOWNS SEWERAGE WORKS—Interest ... ..	.....	357 7 7
COUNTRY TOWNS WATER SUPPLY WORKS—Interest	20,495 8 0	
Less Refunds	3,375 0 0	
		17,120 8 0
WATER RIGHTS RECEIPTS ... ..	.....	275 18 8
CHURCH AND SCHOOL LANDS ACT, 1897	1,106 5 7	
Less Refunds	1 0 0	
		1,105 5 7
PUBLIC SERVICE SUPERANNUATION ACT, No. 8 OF 1903	17,444 11 2	
Less Refunds	1 16 5	
		17,442 14 9
ADVANCES TO SETTLERS ACT:—		
Interest	10,475 11 2	
Fees, &c.	259 11 6	
		10,735 2 8
DARLING HARBOUR RESUMPTIONS	45,210 13 7	
Less Refunds	608 4 4	
		44,602 9 3
CENTENARY PARK LAND SALES (Act No. 23 of 1904) ... ..	.....	22,254 7 1
UNCLASSIFIED RECEIPTS:—		
Sale of Government Property	14,958 18 4	
Proceeds of Sale of Resumed and Acquired Lands	32,107 19 4	
Receipts under the Fisheries Act	7,414 12 0	
Pastures Protection Act—(3 per cent.) Contributions towards cost of administering	2,292 19 6	
Sydney Abattoirs—Surplus Revenue	5,000 0 0	
Costs recovered in various actions	4,263 7 5	
Exchange on Letters of Credit	1,109 19 5	
Wentworth Irrigation Area—Rent, Water Rates, &c.	109 7 6	
UNCLASSIFIED RECEIPTS carried forward £	67,257 3 6	
GENERAL MISCELLANEOUS RECEIPTS carried forward £	.....	152,830 7 6
Carried forward... .. £	.....	6,615,108 6 9

CONSOLIDATED REVENUE FUND.

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

HEAD OF REVENUE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£	6,615,108 6 9
GENERAL MISCELLANEOUS RECEIPTS brought forward...	£	152,830 7 6
UNCLASSIFIED RECEIPTS— <i>continued.</i>		
Brought forward ...	£ 67,257 3 6	
Insurance on Specimens of Quartz from Mother Shipton Mine, stolen in London. (Per Ocean Accident and Guarantee Corporation, Limited)	1,179 0 0	
Tonnage Dues from Cane-growers, Belambil and Duroby Creeks	233 8 11	
Rent and Way-leave, Port Kembla Jetty	7,233 9 4	
Fees under 50th Regulation, Pastures Protection Act ..	593 5 6	
Conscience Money	128 16 0	
Trespass and Driving Charges, Travelling Stock Reserves	21 5 6	
Right of depasturing Cattle in the Domain, 1907	35 0 0	
Discount on Drafts purchased on London	10,975 0 0	
Fractions of Interest	70 2 9	
Interest on sale of surplus Lands	176 12 7	
Interest on Bank Deposits and other Temporary Investments of Public Moneys	58,509 6 7	
Accumulated Interest, Public School Savings Bank	50 0 0	
Interest on Bankruptcy Estates Account	108 0 0	
Interest on Works constructed under Water and Drainage Act, 1902	909 14 0	
Interest on Securities, late Wollongong Harbour Trust ...	198 10 11	
Hay Irrigation Trust—Interest on Loan, Act No. 57 of 1902, Section 35	80 0 0	
Interest on Special Advance to Parkes Municipal Council of £250 for Drainage Works, &c.	10 0 0	
Interest on cost of Water and Drainage Works during construction	494 2 6	
Interest on cost, Clay Cliff Stormwater Drain, Granville ...	39 1 11	
Interest on Overdue Instalments of Loan floated in London, 1906	3 1 9	
Repayments:—		
Commonwealth Returns Adjustment Account	7,407 11 7	
Repayments to credit of Votes, previous years (see pages 11 to 14)	13,514 5 8	
Value of materials issued by the Government Stores Department	1,627 19 9	
Board of Exports Working Expenses—Balance not required	1,500 0 0	
Seed Wheat (previous years)	420 11 3	
Rebate of Shipping Charges, per Messrs. Houlder Bros....	1,624 12 5	
Annandale Garbage Destructor—Repayment	238 0 0	
Unclaimed Moneys:—		
Transfers under Section 31 of Audit Act, 1902:—		
Seamen's Wages, 1904–1905 and previous years	81 15 6	
Public Works Suspense Account	14 19 1	
Deposits under the Mining Act, 1904–1905	252 16 10	
Unclaimed Moneys, 1904–1905 and previous years	1,729 2 6	
Revenue Suspense Account, 1904–1905 and previous years	878 4 0	
Compensation for Surface Damage, 1900–1901	55 8 0	
Sundry Accounts, 1904–1905 and previous years	591 13 11	
Unclaimed Poundages, 1902	339 11 4	
Gold and Mineral Dredging Advertising Account	300 0 0	
Advertising, Real Property Act	250 0 0	
Unclaimed Suitors' Money	0 15 0	
Balances and Interest, Curator of Intestate Estates ...	9,579 14 2	
Other Unclassified Receipts	15,495 12 5	
	204,237 15 2	
Less Refunds	13,217 0 5	
		191,020 14 9
TOTAL, GENERAL MISCELLANEOUS RECEIPTS (see page 2) £		343,851 2 3
TOTAL, NET GOVERNMENTAL REVENUE AND RECEIPTS, CONSOLIDATED REVENUE ACCOUNT (see page 2) carried forward ... £		6,958,959 9 0

CONSOLIDATED REVENUE FUND.

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

HEAD OF REVENUE.							TOTAL.		
							£	s.	d.
TOTAL NET GOVERNMENTAL REVENUE AND RECEIPTS, CONSOLIDATED REVENUE FUND (see page 2), brought forward							£		
							6,958,959	9	0
BUSINESS UNDERTAKINGS OF THE STATE.									
Railways and Tramways :—							£	s.	d.
Railway Tolls	...	...	...	...	...	...	4,696,614	16	7
Do Miscellaneous	...	...	...	...	...	...	26,600	4	10
Tramway Tolls	...	...	...	...	...	...	902,415	0	0
Do Miscellaneous	...	...	...	...	...	...	7,908	8	11
							5,633,538	10	4
Less Refunds	...	...	...	...	...	...	44,098	4	7
							5,589,440	5	9
Repayments to Credit of Votes previous years (see page 12)							6,988	3	8
							*5,596,428	9	5
Sydney Harbour Trust :—									
Wharfage and Tonnage Rates, &c. (Sydney)	...	...	...	...	...	...	175,259	12	2
Rent of Houses, Shops, Wharfs, &c.	...	...	...	...	...	...	107,980	7	3
Miscellaneous and Bond Charges	...	...	...	...	...	...	17,491	11	2
							300,731	10	7
Less Refunds	...	...	...	...	...	...	2,789	17	4
							297,941	13	3
Repayments to Credit of Votes previous years (see page 12)							95	8	10
							*298,037	2	1
Metropolitan Board of Water Supply and Sewerage :—									
Water Rates	...	...	...	...	...	...	276,965	17	4
Less Refunds	...	...	...	...	...	...	308	16	2
							276,657	1	2
Sewerage Rates	...	...	...	...	...	...	218,980	3	11
Less Refund	...	...	...	...	...	...	386	9	6
							218,593	14	5
							495,250	15	7
Repayments to Credit of Votes previous years (see page 14)							1,542	17	7
							*496,793	13	2
Hunter District Water Supply and Sewerage Board :—									
Water Rates	...	...	...	...	...	...	42,113	17	7
Miscellaneous	...	...	...	...	...	...	123	5	2
							42,237	2	9
Less Refunds	...	...	...	...	...	...	36	6	2
							42,200	16	7
Repayments to Credit of Votes previous years (see page 14)							15	16	2
							*42,216	12	9
TOTAL NET BUSINESS UNDERTAKINGS OF THE STATE							*£		
							6,433,475	17	5
TOTAL NET REVENUE AND RECEIPTS, CONSOLIDATED REVENUE ACCOUNT							£		
							13,392,435	6	5
OTHER RECEIPTS.									
ADVANCES REPAID—									
Treasurer's Advance Account, 1902-1903	...	...	...	...	...	...	*5,729	14	4
Do 1905-1906	...	...	...	...	...	...	*8,378	11	3
In anticipation of Loan Votes, 1906-7	...	...	...	...	...	...	*145,903	2	2
TOTAL							£		
							160,011	7	9
In adjustment of Vote Advance to Treasurer, 1905-1906							£		
							*80,866	18	3
GRAND TOTAL							*£		
							13,633,313	12	5

* See page 2.

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

J. H. CARRUTHERS,
Treasurer.

Statement B.
CONSOLIDATED REVENUE FUND.

SCHEDULE of REPAYMENTS to the CREDIT of VOTES received during the YEAR ended 30th June, 1907, on account of Previous Years,
which have not been carried to account in reduction of payments.

PARTICULARS.	1900-1901 and Previous Years.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.
EXECUTIVE AND LEGISLATIVE.						
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Legislative Assembly—Salaries	1 16 5
COLONIAL SECRETARY'S DEPARTMENT.						
Audit Department—Salaries	15 6 11
Do do Contingencies	15 19 7
Police—Salaries	110 8 7
Do Contingencies	0 2 0	0 2 11	3 10 3	46 5 8
Medical Services—Contingencies	0 2 6
Public Health—Contingencies	7 2 7
Institutions for the Insane generally—Contingencies	1 3 0	1 1 6
Government Asylums—Contingencies	2 10 8	24 19 9
Maintenance of Deserted Children, &c.	0 5 6	2 16 5
Municipal Rates on Government Buildings	19 13 9	.....	.....	.....	.....	2 4 5
Aborigines Protection Board—Contingencies	0 19 0
Burial Destitute Persons	5 15 0
To meet Payments to Railway Commissioners for Transmission of Destitute Persons, &c.	31 7 3
Rent of Premises for His Excellency the Admiral and Staff	25 12 10
Stores Supply and Tender Board—Contingencies	691 3 9
Freight, Insurance, &c.	0 6 0
TREASURY DEPARTMENT.						
Treasury—Contingencies	14 4 7
Do Salaries	2 9 5
Agent-General—Salaries	36 12 6
Do Contingencies	50 0 0	.....	.....	1 17 7
Immigration—Towards Promoting	1 11 9
Information Bureau—Exhibits	28 5 10
Carried forward	£ 19 13 9	.....	50 2 0	0 2 11	7 9 5	1,068 9 10

CONSOLIDATED REVENUE FUND.

SCHEDULE OF REPAYMENTS to credit of Votes 1905-6 and previous Years not used in reduction of payments—*continued*.

PARTICULARS.	1900-1901 and Previous Years.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward... ..	£ 19 13 9	.....	50 2 0	0 2 11	7 9 5	1,068 9 10
TREASURY DEPARTMENT— <i>continued</i> .						
Land and Income Tax—Salaries ... ..	.....	.....	.....	.....	.....	3 13 5
Resumed Properties and Public Wharfs—Contingencies ... ..	.....	.....	.....	14 11 8	9 17 3	9 9 9
Weights and Measures—Contingencies ... ..	.....	.....	.....	.....	.....	0 19 4
Advertising for the Public Service ... ..	.....	.....	.....	.....	.....	226 19 2
Advances to Settlers Board—Contingencies	1 0 8	.....	1 11 0	4 4 0	4 5 4	46 10 11
Darling Harbour Resumptions—Interest ... ..	.....	.....	.....	36 0 0	.....	.....
Government Printer—Salaries ... ..	.....	.....	.....	.....	.....	21 3 4
Do Contingencies ... ..	.....	.....	.....	.....	.....	207 12 2
Military Contingents to South Africa	305 3 6	143 8 1	417 17 2	.....	0 3 11	.....
Navigation—Miscellaneous ... ..	.....	.....	.....	2 0 0	52 6 6	14 16 0
Sydney Harbour Trust—Contingencies ... ..	.....	.....	.....	.....	6 9 3	88 19 7
Life Boats... ..	.....	.....	.....	.....	.....	7 10 0
Water and Sewerage Rates, Government Buildings	12 8 11	3 13 10	.....	.....	241 8 9	3 1 1
Insurance, Shipping Charges, &c., on English Shipments ... ..	.....	.....	.....	56 1 4	12 9 10	.....
Unforeseen Expenses ... ..	.....	.....	.....	.....	.....	60 9 5
Gratuities to Officers on Retirement	253 6 8	.....	.....	.....	.....	365 10 1
Interest on Uninvested Cash Balances at Credit, Various Trust Accounts, &c. ... ..	.....	.....	.....	.....	.....	30 10 1
Cab Fares to Members of the Legislature when trams are not running, &c. ... ..	.....	.....	.....	.....	.....	4 0 0
Cambridge Stores—Erection of Lift ... ..	.....	.....	.....	.....	.....	24 0 0
Public Library—Contingencies ... ..	.....	.....	.....	.....	.....	0 1 10
War Office—To reimburse for Overpayment of Compensation to an Officer of New South Wales Mounted Rifles for loss of horse in South Africa ... ..	.....	.....	.....	.....	.....	20 0 0
RAILWAY DEPARTMENT.						
Alterations and Additions to Stations—Act 41 Vic. No. 8, 1877	425 0 0	.....	.....	.....	.....	.....
Do do do —44 Vic. No. 4, Item 690 of 1880	2,308 19 7	.....	.....	.....	.....	.....
Do do do —43 Vic. No. 10, Item 808 of 1879... ..	1,237 9 1	.....	.....	.....	.....	.....
Railway Working Expenses ... ..	.....	.....	.....	.....	8 0 0	3,008 15 0
Carried forward	£ 4,563 2 2	147 1 11	469 10 2	112 19 11	342 10 3	5,212 11 0

CONSOLIDATED REVENUE FUND.

SCHEDULE OF REPAYMENTS to credit of Votes 1905-6 and previous Years not used in reduction of payments—*continued.*

PARTICULARS.	1900-1901 and Previous Years.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	£ 4,563 2 2	147 1 11	469 10 2	112 19 11	342 10 3	5,212 11 0
ATTORNEY-GENERAL AND JUSTICE DEPARTMENT.						
Attorney-General and Justice—Contingencies ... ..	.....	.....	.....	.....	.....	2 4 9
Coroner's—Contingencies	0 5 0	.....	1 16 6	.....	.....	4 6 2
Prisons—Contingencies ... ..	.....	.....	.....	.....	.....	48 12 7
Sheriff—Contingencies ... ..	.....	.....	.....	.....	.....	2 0 0
Petty Sessions—Contingencies ... ..	.....	.....	.....	.....	.....	7 12 10
Garrett v. O'Brien—Taxed Costs, &c. ... ..	.....	.....	.....	.....	156 2 0	.....
LANDS DEPARTMENT.						
Lands—Salaries	9 2 5	.....	.....	138 19 0	587 5 5	440 2 5
Do Contingencies ... ..	.....	.....	.....	.....	840 17 10	319 14 4
Survey of Lands—Contingencies ... ..	.....	.....	.....	30 19 0	.....	.....
Western Land Board—Contingencies ... ..	.....	.....	.....	.....	13 0 0	12 17 1
Public Parks, Recreation Reserves, and Cemeteries ... ..	.....	.....	.....	.....	.....	5 10 8
Royal Commission—Administration of Lands Department ... ..	.....	.....	.....	.....	.....	.....
PUBLIC WORKS DEPARTMENT.						
Public Works—Establishment—Salaries ... ..	.....	.....	0 2 4	.....	2 8 6	17 18 2
Roads ... ..	.....	.....	.....	.....	81 8 3	1,327 15 4
Sewerage Construction ... ..	.....	.....	.....	.....	.....	2 4 2
Bridges ... ..	.....	.....	3 1 1	6 7 5	6 16 7	148 4 11
Harbours and Rivers ... ..	.....	.....	.....	.....	.....	89 1 10
Equipment, Travelling Expenses ... ..	.....	.....	5 0 0	.....	.....	39 18 10
Government Architect ... ..	.....	.....	.....	.....	1,386 12 7	.....
Public Watering Places, &c. ... ..	.....	.....	.....	43 5 5	.....	1,318 8 4
Public Works—Miscellaneous ... ..	.....	.....	.....	.....	.....	2 2 5
Dock Establishment ... ..	.....	.....	.....	.....	.....	76 11 7
Dredge Service ... ..	.....	.....	.....	.....	.....	84 1 11
Labour Commissioners—Contingencies	17 16 3	3 8 4	19 16 1	17 19 4	18 19 6	130 3 7
Railways and Tramways... ..	.....	.....	.....	2 18 3	1 16 0	13 19 4
Rents, Cleaning, &c. ... ..	.....	.....	.....	.....	.....	42 12 10
Carried forward... ..	£ 4,590 5 10	150 10 3	499 6 2	353 8 4	3,437 16 11	9,348 15 1

CONSOLIDATED REVENUE FUND.

SCHEDULE OF REPAYMENTS to credit of Votes 1905-6 and previous Years not used in reduction of payments—*continued.*

PARTICULARS.	1900-1901 and Previous Years.	1901-2.	1902-3.	1903-4.	1904-5.	1905-6.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	£ 4,590 5 10	150 10 3	499 6 2	353 8 4	3,437 16 11	9,348 15 1
PUBLIC WORKS DEPARTMENT—<i>continued.</i>						
Hunter District Water Supply and Sewerage Board—Contingencies	15 16 2
Metropolitan Board of Water Supply and Sewerage—Contingencies	5 12 10	.....	.....	1,537 4 9
Water Conservation, &c....	496 2 11	.....	.....
Punts, Ferries, and Launches	61 18 8
Public Buildings	72 2 8
Expenses of Official Visit of Mr. Davis to Europe	16 7 5
Relief to Unemployed	5 17 0
Unemployed, Rations to Rabbiters, &c.	14 19 1	9 11 1
PUBLIC INSTRUCTION DEPARTMENT.						
Public Instruction	2 14 7	150 12 11
Carpenterian Reformatory—Contingencies	1 4 0
Educational Institutions—Grants in Aid of Maintenance	0 5 0	3 15 4
National Art Gallery—Salaries	1 5 0
Do Contingencies	2 10 0
Australian Museum	11 13 6
Observatory—Salaries	112 14 11	.....
Public Instruction—Postage Stamps	0 1 6
State Children's Relief—Contingencies	20 7 6	.....	.....	.....	3 14 0	54 18 7
University—Repairs to Main Building	7 7 1
MINES AND AGRICULTURE DEPARTMENT.						
Mines Department—Contingencies	61 0 0	.....	177 6 7
Do Prospecting	37 10 0	87 10 0	14 17 6	36 10 3
Agriculture—Contingencies	4 8 10	22 7 11
Stock and Brands—Contingencies	16 13 4
Commercial Agents—Contingencies	20 0 8	9 11 0	589 4 10
SPECIAL APPROPRIATIONS.						
Receipts Returned	2 2 0
Old-age Pensions (Act 74 of 1900)	11 18 4	29 2 3	20 8 4	16 8 4	37 14 5
Public Service Superannuation (Act No. 8 of 1903)	2 18 3
Totals	£ 4,610 13 4	162 8 7	571 11 3	1,038 10 3	3,617 10 2	12,185 18 4

Governmental £13,544 5s. 8d. (See page 9.)
Business undertakings of the State £8,642 6s. 3d. (See page 10.)

GRAND TOTAL £22,186 11s. 11d.

Statement C.

CONSOLIDATED REVENUE FUND.

SCHEDULE OF REPAYMENTS to the Credit of Votes of Current Year,
1906-1907, used in reduction of Expenditure from Votes of the year.

No. of Item, as per Appropriation Act.	Head of Appropriation.	Amount.
No. I.		£ s. d.
—	Schedule (Colonial Acts)	48 18 6
No. II.		
5	Vice-President of the Executive Council and Representative of the Govern- ment in the Legislative Council—Contingencies...	2 0 0
7	Legislative Assembly—Contingencies...	2 10 4
8	Legislative Council and Assembly—Salaries	6 0 5
	Contingencies	13 7 1
11	Parliamentary Standing Committee on Public Works—Contingencies ...	0 12 10
No. III.		
12	Colonial Secretary—Salaries	35 4 1
13	Auditor-General—Salaries	76 4 5
	Contingencies	186 1 0
14	Aborigines Protection Board—Contingencies	0 11 10
15	Police—Salaries	2,257 16 7
	Contingencies	798 13 0
16	Lunacy— Institutions for the Insane generally—Salaries	42 9 10
	Contingencies	96 7 1
18	Master in Lunacy—Salaries	79 3 4
	Contingencies	56 18 10
20	Department of Public Health—Contingencies	42 5 4
22	Coast Hospital—Contingencies	2 10 8
23	Maintenance of the Destitute Sick	1 12 2
24	Registrar of Friendly Societies and Trade Unions—Contingencies ...	13 17 6
25	Government Asylums for the Infirm—Salaries	7 9 11
	Contingencies	93 7 4
26	Department of Fisheries—Salaries	3 0 6
	Contingencies	16 13 7
28	Botanic Gardens—Contingencies	3 8 10
30	Government Domains (Outer)—Contingencies	1 2 7
31	Garden Palace Grounds—Contingencies	2 9 0
32	Centennial Park—Contingencies	2 16 4
34	Electoral Office—Salaries	0 10 9
35	Stores Supply and Tender Board—Contingencies	28,948 7 4
Other Services—		
53	Grants to Benevolent Societies to provide Christmas cheer for deserv- ing cases of distress	68 11 4
57	Burial of destitute persons, in cases where inquests are not held ...	13 10 9
58	Maintenance of deserted children, paupers taken charge of for protection, expenses of transmission, charitable relief, &c.	44 10 5
Miscellaneous Services—		
	Wollongong Sand-drift—Grant for Improvements	32 9 8
66	To pay Municipal Rates on Government Buildings	4 16 8
67	Incidental, unforeseen, and petty expenses, freight, insurance, extra clerical assistance, carriage of goods, fuel, light, postages, &c., of Department; and fuel, light, and incidental expenses, State Gov- ernment House	7 5 2
72	To meet payments to Commissioners for Railways for Railway claims, for transmission of destitute persons and others	65 7 7
73	Board of International Exchange—Expenses in connection with ...	0 18 3
Carried forward		£ 33,080 0 10

CONSOLIDATED REVENUE FUND.

REPAYMENTS to Credit of Votes, 1906-7, used in reduction of Expenditure—*continued.*

No. of Item, as per Appropriation Act.	Head of Appropriation.	Amount.		
		£	s.	d.
	Brought forward	£	33,080	0 10
No. IV.				
90	Treasury—Salaries	164	10	4
	Contingencies	7	13	8
91	Stamp Duties—Contingencies	1	0	0
92	Land and Income Tax—Salaries	5,303	14	4
	Contingencies	772	8	3
95	Government Printer—Salaries	294	5	11
	Contingencies	1,050	17	1
	Advertising for the Public Service	1,160	1	10
96	Explosives Branch—Contingencies	22	15	4
97	Shipping Masters—Salaries	8	7	8
	Contingencies	0	1	2
	Navigation—			
98	Department of Navigation	6	14	5
99	Miscellaneous	295	12	8
101	Life Boats, &c.	3	0	0
102	Administration of Old-age Pensions Act—Contingencies	5	11	2
104	Weights and Measures—Contingencies	17	5	10
105	Advances to Settlers Board—Contingencies	226	18	2
106	Resumed Properties—Contingencies	176	9	3
107	Sydney Harbour Trust—Contingencies	554	3	9
108	Agent-General for New South Wales—Contingencies	7	11	0
109	Public Library of New South Wales—Contingencies	79	15	9
110	Department of Intelligence and Bureau of Statistics—Contingencies	42	16	9
	Miscellaneous Services—			
113	Exchange on Remittances within and beyond the State	115	6	1
123	Darling Harbour Resumptions—Interest on Compensation Money	234	5	8
124	To meet Unforeseen Expenses to be hereafter accounted for	82	17	5
127	Bubonic Plague—Expenses and Compensation	33	6	5
128	Adjustment of Salaries of Officers in receipt of Salary of less than £150 per annum under the provisions of the Increment Regulations	245	12	9
129	Adjustment of Salaries of Officers in receipt of Salary of more than £150 per annum under the provisions of the regrading scheme (Regulation No 455 under the Public Service Act)	9	9	10
130	To meet increases which may be granted in the regrading of the Service	54	7	6
139	Immigration—Towards promoting and advertising the State	1,805	19	9
140	Sydney Branch of the Royal Mint—Further grant	702	11	7
143	Military Contingents to South Africa—To meet claims of Returned Soldiers	166	14	0
145	New Zealand Exhibition—Towards Representation of New South Wales	152	14	0
No. V.				
	Railways and Tramways—			
154	Railways—Existing Lines—Working Expenses	15,002	3	5
No. VI.				
155	Department of the Attorney-General and of Justice—Salaries	3	6	8
	Contingencies	3,818	12	8
156	The Judges—Contingencies	254	8	10
157	Prothonotary and Registrar in Divorce—Contingencies	3	11	8
158	Master in Equity—Contingencies	1	7	10
159	Registrar in Bankruptcy—Contingencies	2	1	6
160	Probate and Intestate Estates Office—Salaries	21	13	4
	Contingencies	12	19	4
161	Sheriff—Contingencies	645	2	11
162	District Courts—Salaries	1	18	9
	Contingencies	140	1	3
163	Coroners—Contingencies	376	17	9
	Carried forward	£	67,169	6 1

CONSOLIDATED REVENUE FUND.

REPAYMENTS to Credit of Votes, 1906-7, used in reduction of Expenditure—*continued.*

No. of Item, as per Appropriation Act.	Head of Appropriation.	Amount.
		£ s. d.
	Brought forward	£ 67,169 6 1
	No. VI—<i>continued.</i>	
164	Petty Sessions—Salaries	3,504 17 9
	Contingencies... ..	330 11 1
165	Prisons—Salaries	183 3 10
	Contingencies... ..	32 7 10
166	Registrar-General and Examiner of Patents—Salaries	15 14 10
	Contingencies	8 3 0
167	Public Service Board—Contingencies... ..	2 4 6
168	Industrial Arbitration—Contingencies	3 6 2
	Miscellaneous Services—	
170	For purchase of Samples of Liquor by Licensing Inspectors for purpose of analysis	39 4 11
171	For Expenses of Inquiries under Royal Commissions Evidence Act, No. 23 of 1901, and Inquiries under Crimes Act, 1900, section 475	11 11 2
172	Refund of fees paid for Licenses issued on certificates granted by Magistrates	36 1 0
176	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	614 8 3
177	Refund of fines and forfeitures remitted	1 2 0
.....	Cost of Postage and Telegraphic Messages	0 3 7
	No. VII.	
179	Department of Lands—Salaries	86 2 6
	Contingencies	6,025 5 11
180	Western Land Board—Salaries	2 15 0
	Contingencies... ..	149 18 5
181	Pastures Protection Act—Contingencies	33 16 0
	Miscellaneous Services—	
	Compensation land resumed for Roads	800 6 6
	Roads, Myall Creek... ..	401 13 9
183	Towards the purchase, acquisition, resumption of sites, maintenance, improvement, or compensation for improvements, fencing, clearing, inspection, and other expenses, of Public Parks, Recreation Grounds, Reserves, Bathing-places, and Cemeteries, &c., maintenance and improvement of Wentworth Park	2 19 5
	No. VIII.	
197	Department of Public Works—Establishment	353 7 5
	Public Works and Services (Maintenance)—	
198	Roads... ..	75,961 8 8
199	Bridges	4,806 12 5
200	Punts, Ferries, and Launches	18 4 0
201	Public Watering Places, Artesian Borecs, Water Conservation, and Water Supplies and Drainage	3,261 16 3
202	Harbours and Rivers	1,119 5 3
203	Dredge Service	9,498 15 2
204	Public Buildings	3,834 19 7
205	Dock Establishments	450 10 11
206	Sewerage Construction	4 6 1
.....	Railways and Tramways	552 12 8
207	Miscellaneous	1 6 5
209	Equipment, travelling, transfer, removal, and other allowances and pay for Temporary Services	91 11 11
210	Rent, Cleaning, Caretaking, Insurance, and Shipping Charges, Letter Boxes, Postage, Telegrams, Railway Fares, Freights, Stamps, and Departmental Contingencies generally	98 2 3
212	Local Government Branch—Salaries	104 2 2
	Contingencies	437 8 0
	Carried forward	£ 180,049 12 8

CONSOLIDATED REVENUE FUND.

REPAYMENTS to Credit of Votes, 1906-7, used in reduction of Expenditure—*continued.*

No. of Item, as per Appropriation Act.	Head of Appropriation.	Amount.
		£ s. d.
	Brought forward	£ 180,049 12 8
	No. VIII—<i>continued.</i>	
213	Labour Bureau—Salaries	75 0 0
	Contingencies	1,967 8 2
214	Metropolitan Board of Water Supply and Sewerage—Salaries	39 15 3
	Contingencies	4,129 6 7
215	Hunter District Water Supply and Sewerage Board—Contingencies	341 13 8
	No. IX.	
216	Public Instruction	8,533 13 2
217	State Children Relief Department—Salaries	4 3 11
	Contingencies	564 4 5
	Industrial Schools—	
218	Nautical School-ship "Sobraon"—Contingencies	1,615 12 11
219	Industrial School for Girls, Parramatta—Contingencies	1 0 1
221	Observatory—Contingencies	3 1 11
222	Australian Museum	43 2 0
223	National Art Gallery—Contingencies	1 5 0
224	Labour and Industry Branch—Contingencies	242 6 7
	Grants in aid of Public Institutions—	
	Sydney University—	
225	For Minor Repairs	60 17 1
227	Repairs to Main Buildings	2 2 0
.....	In aid of Educational Institutions, for Buildings	715 7 10
	Miscellaneous Services—	
235	Postage and Telegraphic Services for the Departments and Services under the control of the Minister of Public Instruction and the Public Schools' Amateur Athletic Association	2 11 5
	No. X.	
236	Department of Mines—Salaries	13 1 4
	Contingencies	159 2 11
237	Stock and Brands Branch—Salaries	1 12 10
	Contingencies	89 16 8
238	Agricultural Branch—Contingencies	367 19 7
239	School of Mines and Assay Works	0 9 6
240	Exports and Cold Storage Branch—Contingencies	2 8 8
242	Commercial Agents—Contingencies	2 13 0
	Miscellaneous Services—	
243	To meet cost of subsidising Agricultural, Horticultural, and Pastoral Societies receiving annual subscriptions (from not less than 50 members) amounting to not less than £50, the subsidy not to exceed 7s. 6d. on every £1 awarded in prizes for Agricultural or other approved objects	1 17 6
249	To meet Travelling Expenses of Pastures Protection Inspectors when employed on special work for Mines Department	3 0 0
250	To promote Prospecting for Gold and other Minerals, and to encourage the opening of New Fields. 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	412 6 6
	Reclamation of Sand Drift, Newcastle	51 6 0
	Carried forward	£ 199,497 19 2

CONSOLIDATED REVENUE FUND.

REPAYMENTS to Credit of Votes, 1906-7, used in reduction of Expenditure—*continued.*

No. of Item, as per Appropriation Act.	Head of Appropriation.	Amount.
		£ s. d.
	Brought forward	£ 199,497 19 2
	SPECIAL APPROPRIATIONS.	
	Interest on Debentures and Funded Stock	5,638 13 8
	Railway Commissioners Act, 1901 and 1902	6 18 11
	Old-age Pensions Act, No. 74 of 1900	4,972 11 2
	Public Service Superannuation Act, No. 8 of 1903	0 0 2
	Parliamentary Electorates and Elections Act, 33 of 1902	181 7 11
	Endowment—David Berry Hospital	2 4 2
	Revenue and Receipts returned	5,692 13 0
	Special Grants to Municipalities, Act No. 3 of 1906	800 0 0
	Local Government (Shires) expenses of Temporary Councils First Shire Elections, &c., Act No. 33 of 1905	1,541 13 2
	TOTAL ;	£ 218,334 1 4

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

D.

Detail Statement

OF DISBURSEMENTS, IN THE YEAR ENDED 30TH JUNE, 1907, OUT OF THE CONSOLIDATED REVENUE FUND, as shown in Account Current, page 3.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1907.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	No. I.—Schedules.				
	THIRD SCHEDULE	15,820 0 0	.....	.....	15,820 0 0
	FOURTH SCHEDULE :—				
	Pensions to Judges .....	.....	.....	2,557 5 2	} 6,002 5 3
	Pensions to Superannuated Officers .....	.....	.....	3,445 0 1	
	SCHEDULE C—STIPENDS OR ALLOWANCES :—				
	Church of England .....	.....	.....	1,036 4 6	} 1,954 7 5
	Presbyterian Church .....	.....	.....	193 2 11	
	Wesleyan Methodist Church .....	.....	.....	150 0 0	
	Roman Catholic Church .....	.....	.....	575 0 0	
	TOTAL, SCHEDULES	£ 15,820 0 0	.....	7,956 12 8	23,776 12 8
	SUPPLEMENT TO SCHEDULES.				
	THIRD SCHEDULE—SUPPLEMENT :—				
	Chief Justice	1,500 0 0	.....	.....	} 13,254 6 4
	Puisne Judges	11,634 6 4	.....	.....
	Colonial Treasurer	120 0 0	.....	.....
	FOURTH SCHEDULE—SUPPLEMENT :—				
	Pensions to Judges, 46 Vic. No. 19 .....	.....	.....	1,875 6 5	} 3,490 0 7
1	Do Widows .....	.....	.....	250 0 0	
2	Do Military .....	.....	.....	687 19 2	
3	Do Stock Inspectors .....	.....	.....	676 15 0	
	TOTAL, SUPPLEMENT TO SCHEDULES A AND B ... £	13,254 6 4	.....	3,490 0 7	16,744 6 11
	No. II.—Executive and Legislative.				
4	EXECUTIVE COUNCIL	850 0 0	.....	.....	850 0 0
5	VICE-PRESIDENT OF THE EXECUTIVE COUNCIL AND REPRESENTATIVE OF THE GOVERNMENT IN THE LEGISLATIVE COUNCIL	250 0 0	4 1 8	.....	254 1 8
6	LEGISLATIVE COUNCIL	4,887 10 0	75 11 4	.....	4,963 1 4
7	LEGISLATIVE ASSEMBLY	9,400 19 4	271 10 5	.....	9,672 9 9
8	LEGISLATIVE COUNCIL AND ASSEMBLY	3,388 18 9	1,516 14 3	.....	4,905 13 0
9	PARLIAMENTARY LIBRARY	1,286 15 0	684 2 11	.....	1,970 17 11
10	PARLIAMENTARY REPORTING STAFF	5,729 4 11	542 4 11	.....	6,271 9 10
11	PARLIAMENTARY STANDING COMMITTEE ON PUBLIC WORKS	1,050 0 0	1,079 13 2	.....	2,129 13 2
	TOTAL, EXECUTIVE AND LEGISLATIVE	£ 26,843 8 0	4,173 18 8	.....	31,017 6 8
	No. III.—Colonial Secretary.				
12	COLONIAL SECRETARY	7,075 1 2	.....	.....	7,075 1 2
13	AUDITOR-GENERAL	12,865 13 6	1,787 8 11	.....	14,653 2 5
14	ABORIGINES PROTECTION BOARD	88 0 0	13,318 2 3	.....	13,406 2 3
15	POLICE	338,394 1 2	88,714 10 6	.....	427,108 11 8
	LUNACY :—				
16	Institutions for the Insane generally	68,654 11 2	59,569 19 4	.....	128,224 10 6
17	Lunatic Patients .....	.....	.....	2,423 16 7	2,428 16 7
	Carried forward	£ 427,077 7 0	163,390 1 0	2,428 16 7	592,896 4 7
	Carried forward	£ 55,917 14 4	4,173 18 8	11,446 13 3	71,538 6 3

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

No. of Item.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1907—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 55,917 14 4	4,173 18 8	11,446 13 3	71,538 6 3
	No. III.—Colonial Secretary—continued.				
	Brought forward	£ 427,077 7 0	163,390 1 0	2,428 16 7	592,896 4 7
18	MASTER IN LUNACY	4,370 2 5	476 7 9		4,846 10 2
19	MEDICAL BOARD	150 0 0	23 14 0		173 14 0
20	DEPARTMENT OF PUBLIC HEALTH	20,023 5 4	7,333 11 8		27,356 17 0
21	MEDICAL SERVICES	2,840 0 0	4,129 13 5		6,969 13 5
22	COAST HOSPITAL	7,113 4 8	7,920 4 8		15,033 9 4
23	MAINTENANCE OF THE DESTITUTE SICK			19,638 9 8	19,638 9 8
24	REGISTRAR OF FRIENDLY SOCIETIES AND TRADE UNIONS	1,957 6 8	610 15 6		2,568 2 2
25	GOVERNMENT ASYLUMS FOR THE INFIRM	12,409 15 1	42,852 3 9		55,261 18 10
26	DEPARTMENT OF FISHERIES	5,016 7 5	2,061 6 7		7,157 14 0
27	FIRE BRIGADES	800 0 0	296 13 8		1,096 13 8
28	BOTANIC GARDENS	1,818 0 0	6,870 1 11		8,688 1 11
29	NURSERY GARDEN, CAMPBELLTOWN	225 0 0	544 3 9		769 3 9
30	GOVERNMENT DOMAIN—OUTER	175 0 0	1,733 1 2		1,908 1 2
31	GARDEN PALACE GROUNDS	144 0 0	1,037 7 1		1,181 7 1
32	CENTENNIAL PARK	200 0 0	3,886 12 4		4,086 12 4
33	SWIMMING BATHS, WOOLLOOMOOLOO BAY	182 10 0	47 6 0		229 16 0
34	ELECTORAL OFFICE	2,149 9 3			2,149 9 3
35	STORES SUPPLY AND TENDER BOARD	6,716 1 10	112,023 14 9		118,739 16 7
	ENDOWMENTS TO HOSPITALS, &c., AND OTHER CHARITABLE SERVICES :—				
	Subsidies :—				
36	Hospitals and Benevolent Institutions—Aid, on condition that an equal amount having been 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			57,940 1 8	73,902 5 5
37	Sydney Hospital—Aid, on the usual conditions			4,000 0 0	
38	Prince Alfred Hospital—Aid, on the usual conditions			4,000 0 0	
39	Royal Alexandra Hospital for Sick Children, Sydney— Aid, on the usual conditions			2,000 0 0	
40	Infants' Home, Ashfield—Aid, on the usual conditions			500 0 0	
41	Carrington Centennial Hospital, Home for Convalescents— Aid, on the usual conditions			1,012 3 9	
42	Queen Victoria Home for Consumptives—Subsidy, on the usual conditions			1,000 0 0	
43	Benevolent Society of New South Wales, Sydney—Aid, on condition of an equal amount having been raised by private contributions			2,500 0 0	
44	Deaf and Dumb and Blind Institution—Aid, on condition of an equal amount being raised by private con- tributions			450 0 0	
45	Dental Hospital—Aid, on the usual conditions			100 0 0	
46	Sydney Homœopathic Hospital—Aid, on the usual conditions			400 0 0	
	Special Grants :—				
47	Sydney Hospital—Grant in aid of the annual cost of the Regent-street Dispensary			700 0 0	1,725 0 0
48	Newcastle and Northumberland Benevolent Society— Special grant towards Out-door Relief			1,000 0 0	
49	Queen's Jubilee Fund—Grant towards travelling expenses of Inspector			25 0 0	
	Carried forward	£ 493,447 9 8	355,236 19 0	97,694 11 8	946,379 0 4
	Carried forward	£ 55,917 14 4	4,173 18 8	11,446 13 3	71,538 6 3

DETAIL STATEMENT OF DISBURSEMENTS, CONSOLIDATED REVENUE FUND—continued.

No. of Item.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1907—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 55,917 14 4	4,173 18 8	11,446 13 3	71,538 6 3
	No. III.—Colonial Secretary—continued.				
	Brought forward	£ 493,447 9 8	355,236 19 0	97,694 11 8	946,379 0 4
	OTHER SERVICES:—				
50	Special Grants to Hospitals, &c.			1,000 0 0	13,524 6 5
51	Hay District Hospital—Nurses' Home			500 0 0	
52	Benevolent Society of New South Wales			1,000 0 0	
53	Grants to Benevolent Societies to provide Christmas Cheer for deserving cases of distress			1,651 8 8	
55	Benevolent Asylum, Sydney, and other kindred Institu- tions—For support of Women and Children			3,407 3 11	
57	Burial of destitute persons in cases where inquests are not held			623 1 2	
58	Maintenance of deserted children, paupers taken charge of for protection, expenses of transmission, charitable relief, &c.			4,964 7 8	
59	Rent of Moorcliff, in connection with the Sydney Hospital			370 0 0	
60	Newcastle and Northumberland Benevolent Society— Rent of Telephone			8 5 0	
	MISCELLANEOUS SERVICES:—				
61	Rewards for apprehension of Offenders			129 10 0	30,013 18 11
62	Animals Protection Society—Aid, on condition of an equal amount having been raised by private contributions... ..			137 5 6	
63	New South Wales Zoological Society—Special grant in aid of			2,500 0 0	
64	Lord Howe Island—Expenses in connection with adminis- tration of, and for general improvements, &c.			240 10 2	
65	Norfolk Island—Expenses in connection with administra- tion of, and for general improvements, &c.			825 0 0	
66	To pay Municipal rates on Government buildings			11,530 18 8	
67	Incidental, unforeseen, and petty expenses, freight, insurance, extra clerical assistance, carriage of goods, fuel, light, postages, &c., of Department; and fuel, light, and incidental expenses, State Government House			1,400 15 8	
69	General improvements, National Park			3,500 0 0	
70	Maintenance, &c., of Telephones			144 0 5	
71	Pension to Constable J. F. Alford, in addition to the pension payable to him from the "Police Superannuation Fund," upon his retirement, through being injured in the execution of his duty			45 12 6	
72	To meet payments to Commissioners for Railways for Rail- way Claims for Transmission of destitute persons and others			3,672 16 2	30,013 18 11
73	Board of International Exchange—Expenses in connection with			124 1 9	
74	Additional sum for religious attendance on inmates of Asylums and other Government Institutions			640 0 0	
75	Rent of Premises for the Secretary to His Excellency the Admiral and Staff			300 0 0	
76	Royal Naval House—Special grant in aid of, including rates and taxes			234 11 10	
77	Rent of "Cranbrook," State Governor's Residence			773 10 0	
78	Special grants in aid of Suburban and Country Fire Brigades			1,890 0 0	
80	Special grant in aid of Kindergarten Classes			600 0 0	
81	Relief to sufferers by flood			73 14 9	
82	Ground Rent of "Tresco," the residence of the Officer in charge of Naval Establishments, Sydney			32 10 0	
83	Cost of Electricity supplied to Colonial Secretary's Department by Sydney Municipal Council			30 4 10	30,013 18 11
84	Reimbursement for expenses incurred by Colonel G. de L. Ryrie, being equivalent to the amount of allowance which would have been payable to them had Parlia- ment been in session at the time of his election ...			65 16 8	
85	Leichhardt and Petersham United Friendly Societies' Hall, Dispensary and Medical Institute Society, Limited—Special Grant			200 0 0	
87	Band Association of N.S. Wales—Grant			250 0 0	
88	Settlement of Claim of H. Garrett in respect of Tuber- culosis alleged to have been communicated to his stud pigs by pigs purchased from Rookwood Asylum			250 0 0	
89	Transport of Lepers—Expenses in connection with			375 0 0	
	TOTAL, COLONIAL SECRETARY	£ 493,447 9 8	355,236 19 0	141,232 17 0	989,917 5 8
	Carried forward	£ 549,365 4 0	339,410 17 8	152,679 10 3	1,061,455 11 11

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

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED				
	30th JUNE, 1907— <i>continued.</i>				
		£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 549,365 4 0	319,410 17 8	152,679 10 3	1,061,455 11 11
	No. 10.—Treasurer and Secretary for Finance and Trade.				
90	TREASURY	23,627 0 5	2,826 19 8	.....	26,454 0 1
91	STAMP DUTIES	4,710 0 0	5,865 5 8	.....	10,575 5 8
92	LAND AND INCOME TAX	31,053 2 10	6,283 16 6	.....	37,336 19 4
93	GOLD RECEIVERS .....	.....	.....	54 18 8	54 18 8
94	GOLD AND ESCORT .....	.....	.....	147 13 2	147 13 2
95	GOVERNMENT PRINTER	56,726 9 5	11,642 16 5	.....	68,369 5 10
96	EXPLOSIVES BRANCH	5,503 8 9	1,783 19 7	.....	7,286 8 4
97	SHIPPING MASTERS	2,647 2 10	92 0 8	.....	2,739 3 6
	NAVIGATION :—				
98	Department of	50,923 14 9	.....	.....	50,923 14 9
99	Miscellaneous .....	.....	.....	22,262 6 0	22,262 6 0
100	Australian Coast Light-houses .....	.....	.....	359 7 3	359 7 3
101	Life Boats, &c. ....	.....	.....	1,766 11 1	1,766 11 1
102	ADMINISTRATION OF OLD-AGE PENSIONS ACT	5,035 13 4	15,896 19 4	.....	20,932 12 8
104	WEIGHTS AND MEASURES	684 9 9	392 11 3	.....	1,077 1 0
105	ADVANCES TO SETTLERS BOARD	1,011 16 1	1,556 13 11	.....	2,568 10 0
106	RESUMED PROPERTIES	1,417 3 11	9,261 4 2	.....	10,678 8 1
107	SYDNEY HARBOUR TRUST	18,140 11 0	60,573 11 2	.....	78,714 2 2
108	AGENT-GENERAL FOR NEW SOUTH WALES	5,386 17 0	5,591 11 1	.....	10,978 8 1
109	PUBLIC LIBRARY OF NEW SOUTH WALES	5,769 8 5	1,553 9 4	.....	7,322 17 9
110	DEPARTMENT OF INTELLIGENCE AND BUREAU OF STATISTICS	5,551 5 10	2,843 13 2	.....	8,394 19 0
	MISCELLANEOUS SERVICES :—				
111	Commission on Payments in England by the Government				
	Financial Agents .....	.....	.....	897 14 1	
112	Insurance, Shipping Charges, &c., on English Shipments..	.....	.....	341 15 9	
113	Exchange on Remittances within and beyond the State ..	.....	.....	3,787 11 8	
114	Commission on payments in Sydney by the Government				
	Banking Institutions .....	.....	.....	746 17 2	
117	In aid of the Sailors' Home, Sydney .....	.....	.....	350 0 0	
118	Amount payable to Railway Department for conveyance, without charge, of Members of Parliament, Distinguished Visitors, School Children, and others .....	.....	.....	16,950 0 0	
119	Sewerage and Water Rates, &c., various Public Buildings, &c., Sydney and Country Towns .....	.....	.....	13,608 1 3	
120	To pay interest on uninvested cash balances at the credit of various Trust and other Accounts in the temporary possession of the Government .....	.....	.....	16,248 17 3	
121	To pay interest on Special Deposits by the Savings Bank of New South Wales.....	.....	.....	8,750 0 0	
122	Interest on Advances by Banks in London.....	.....	.....	31 19 6	
123	Darling Harbour Resumptions—Interest on compensation money .....	.....	.....	9,546 12 8	
124	To meet Unforeseen Expenses—				
	Expenses of Ministerial Visits and Functions .....	.....	.....	491 17 1	
	Railway Passes for Press Conference .....	.....	.....	243 5 11	
	Expenses for Empire Day Celebrations .....	.....	.....	121 14 1	
	British Income Tax, 1904–5, Agent-General's Staff.....	.....	.....	115 14 0	
	Allowance for Entertaining Visitors at Cataract Dam.....	.....	.....	95 16 8	
	Expenses of Royal and Engineering Societies to Cataract Dam.....	.....	.....	89 5 4	
	Expenses of Conference of Premiers at Brisbane.....	.....	.....	75 6 8	
	Department of Audit—Overtime, verifying C.P. balances .....	.....	.....	78 9 6	
	Expenses of Interstate Conference at Melbourne.....	.....	.....	54 11 0	
	Expenses of Printing, &c., in London—Year Book, &c. ....	.....	.....	48 16 3	
	Entertaining Acting Federal Prime Minister .....	.....	.....	28 13 9	
	Expenses, &c., Sale of old Telegraph Office, Albury.....	.....	.....	25 13 9	
	Compensation for damage to Sulky, &c., by Government Motor Car .....	.....	.....	25 5 0	
	Miscellaneous—Sums under £20.....	.....	.....	327 19 1	
125	To meet claims for the refund of Pilotage, Harbour and Light Rates, in certain cases .....	.....	.....	250 18 5	
126	Rental of House for Lady Parkes .....	.....	.....	75 0 0	
127	Bubonic Plague—Expenses and Compensation.....	.....	.....	2,641 1 0	
	Carried forward	£ 218,183 4 4	126,169 11 11	100,729 13 0	445,087 9 3
	Carried forward	£ 549,365 4 0	359,410 17 8	152,679 10 3	1,061,455 11 11

DETAIL STATEMENT OF DISBURSEMENTS, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1907—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 549,365 4 0	359,410 17 8	152,679 10 3	1,061,455 11 11
	Ac. IV.—Treasurer and Secretary for Finance and Trade—continued.				
	Brought forward.....	£ 218,188 4 4	126,169 11 11	100,729 13 0	445,087 9 3
	MISCELLANEOUS SERVICES—continued.				
128	Adjustment of Salaries of Officers in receipt of salary of less than £150 per annum under the provisions of the Increment Regulations			5,743 1 5	
129	Adjustment of Salaries of Officers in receipt of salary of more than £150 per annum under the provisions of the re-grading scheme (Regulation No. 455 under the Public Service Act)			1,549 18 11	
130	To meet increases which may be granted in the re-grading of the Service.....			23,967 19 6	
131	Gratuities to Officers on retirement			13,053 12 2	
132	Allowance to Widow of late H. L. J. Sherwood, who lost his life while engaged on duty in Pilot Boat at South Head			65 0 0	
133	Postage Stamps for the use of Members of the Legislature			1,737 12 4	
134	Refund of Survey Fees on Vessels of 15 tons and under... ..			1 0 0	
136	Gratuities and Provisional Allowances to Members, and Relatives of Members, of Imperial and State Contingents to South Africa, and Naval Contingent to China (portion to be recovered from the Imperial Government when pensions are adjusted)			1,140 0 10	
137	Rebate of wharfage rates on Timber and Produce paid at Woolgoolga Bay and Coff's Harbour, in cases where full rates are paid in Sydney (Re-vote)			34 4 11	
138	Expenses in connection with cab fares to Members of the Legislature on the occasion of late sittings of the House when trams are not running.....			5 0 0	77,196 16 6
139	Immigration—Towards promoting and advertising the State			6,268 14 5	
140	Sydney Branch of the Royal Mint—further grant			297 8 5	
141	F. G. D. Smith—Gratuity equivalent to contributions to the Superannuation Fund up to date of retirement from the Railway Service			100 9 0	
142	Gratuity to Mrs. Ada Godbolt, widow of the late paymaster of Imperial Pensions			150 0 0	
143	Military Contingents to South Africa—To meet claims of Returned Soldiers			20,000 0 0	
144	Royal Commission, Returned Soldiers' Claims—Allowances to officers conducting case on behalf of the Government.....			300 0 0	
145	New Zealand Exhibition—Towards representation of New South Wales			1,850 19 7	
147	Australian Natives' Association of New South Wales—Grant in aid of			666 0 0	
148	Lambton Municipal Council—Special grant			100 0 0	
149	Compensation for cancellation of Contract for Erection of building in Centennial Park for Military purposes			60 15 0	
150	Towards the upkeep of Graves of New South Wales Soldiers in South Africa			100 0 0	
	TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE.....	£ 218,188 4 4	126,169 11 11	177,926 9 6	522,284 5 9
	Ac. V.—Railways.				
	RAILWAYS AND TRAMWAYS—				
154	Railways—Existing Lines—Working Expenses.....	306,396 14 2	2,181,595 12 2		2,487,992 6 4
	Tramways do do	38,232 3 4	684,634 5 10		722,866 9 2
	TOTAL, RAILWAYS	£ 344,628 17 6	2,866,229 18 0		*3,210,858 15 6
	Carried forward	£ 1,112,182 5 10	3,351,810 7 7	330,605 19 9	4,794,598 13 2

* Includes £184,352 15s. 6d., payments "Unauthorised in Suspense," see page 30.

DETAIL STATEMENT OF DISBURSEMENTS, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1907—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 1,112,182 5 10	3,351,810 7 7	330,605 19 9	4,794,598 13 2
	No. VI.—The Department of The Attorney-General and of Justice.				
155	DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE	27,116 1 8	8,845 12 9	.....	35,961 14 5
156	THE JUDGES	4,651 17 10	2,496 4 7	.....	7,148 2 5
157	PROTHONOTARY AND REGISTRAR IN DIVORCE	2,665 0 0	326 15 5	.....	2,991 15 5
158	MASTER IN EQUITY	3,295 0 0	394 6 9	.....	3,689 6 9
159	REGISTRAR IN BANKRUPTCY.....	2,185 0 0	841 16 8	.....	3,026 16 8
160	PROBATE AND INTESTATE ESTATES OFFICE	2,775 16 8	762 9 7	.....	3,538 6 3
161	SHERIFF.....	12,500 0 0	11,753 14 11	.....	24,253 14 11
162	DISTRICT COURTS	2,674 3 4	504 10 1	.....	3,178 13 5
163	CORONERS	1,230 11 1	2,342 16 8	.....	3,573 7 9
164	PETTY SESSIONS	66,172 2 4	15,782 16 3	.....	81,954 18 7
165	PRISONS	65,445 12 6	17,883 1 2	.....	83,328 13 8
166	REGISTRAR-GENERAL AND EXAMINER OF PATENTS.....	23,325 12 5	7,643 12 2	.....	36,969 4 7
167	PUBLIC SERVICE BOARD	4,372 17 10	1,571 0 6	.....	5,943 18 4
168	INDUSTRIAL ARBITRATION	4,225 5 0	806 1 5	.....	5,031 6 5
	MISCELLANEOUS SERVICES:—				
169	Allowances to Inspectors and Sub-Inspectors under “Liquor Act of 1893” .....	.....	.....	739 14 3	9,228 12 2
170	For purchase of samples of liquor by Licensing Inspectors for purpose of analysis .....	.....	.....	105 9 7	
171	For expenses of Inquiries under “Royal Commission Evidence Act, No. 23, 1901,” and Inquiries under “Crimes Act, 1900,” sec. 475 .....	.....	.....	68 4 1	
172	Refund of fees paid for licenses issued on certificates granted by Magistrates .....	.....	.....	237 5 0	
173	Purchase of Law Books, &c., for Courts of Petty Sessions and Department of the Attorney-General and of Justice.....	.....	.....	1,123 15 5	
174	To pay officers of the Department of the Attorney-General and of Justice who may be granted extended leave of absence prior to retirement, a lump sum in lieu of such leave .....	.....	.....	51 13 4	
175	To provide for new positions which may be created after Estimates have been passed by Parliament .....	.....	.....	90 12 11	
176	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 .....	.....	.....	6,662 15 7	
177	Refund of fines and forfeitures remitted .....	.....	.....	119 2 0	
178	Bonus under provisions of Public Service Regulation, No. 13, to Mr. W. J. Camphin, Acting Chief Clerk Water Police Office, in respect of the period 1st July 1905, to 30th June, 1906 .....	.....	.....	30 0 0	
	TOTAL, DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE	£ 228 635 0 8	71,954 18 11	9,228 12 2	309,818 11 9
	No. VII.—Secretary for Lands.				
179	DEPARTMENT OF LANDS	158,071 2 7	123,565 11 9	.....	284,636 14 4
180	WESTERN LAND BOARD	3,450 0 0	3,166 9 2	.....	6,616 9 2
181	PASTURES PROTECTION ACT	2,207 0 0	1,215 10 6	.....	3,422 10 6
	MISCELLANEOUS SERVICES:—				
183	Towards the purchase, acquisition, resumption of sites, maintenance, improvement, or compensation for improvements, fencing, clearing, inspection, and other expenses of Public Parks, Recreation Grounds, Reserves, Bathing-places, and Cemeteries, &c., maintenance and improvement of Wentworth Park .....	.....	.....	11,710 16 6	19,488 9 10
184	Maintenance and improvement of Hyde, Cook, and Phillip Parks .....	.....	.....	230 0 0	
185	To meet cost of postage and railway freight stamps; transmission of telegraphic messages; and also for private letter-boxes for the Department .....	.....	.....	4,572 13 4	
186	Executors of the late C. Torcetti.—Remission of interest paid on Conditional Purchase, 76-10, Orange .....	.....	.....	5 0 0	
	Carried forward	£ 163,723 2 7	130,947 11 5	19,488 9 10	314,164 3 10
	Carried forward	£ 1,340,817 6 6	3,423,765 6 6	339,834 11 11	5,104,417 4 11

DETAIL STATEMENT OF DISBURSEMENTS, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1907—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 1,340,817 6 6	3,423,765 6 6	339,834 11 11	5,104,417 4 11
	Ac. VII.—Secretary for Lands—continued.				
	Brought forward.....	£ 163,728 2 7	130,947 11 5	19,488 9 10	314,164 3 10
	MISCELLANEOUS—continued.				
187	Andrews, Mosely, and Manning.—In full satisfaction of their claim to moneys paid by them in 1897, on account of William Bakewell, as assessed value of land included in the 100-feet reservation, Blackwattle Bay, part of Cook's subdivision .....	.....	.....	250 0 0	} 1,495 10 1
188	Thompson, junior, James.—To cover refund made of survey fee paid with application for Conditional Purchase 05-63 Conditional Lease 05-53, Casino, the same having been withdrawn and reapplied for by J. T. Fayle .....	.....	.....	26 17 1	
189	To meet remission of rents, to Conditional, Settlement, and other Lessees who through conflicting applications, &c., cannot be given possession from date of application .....	.....	.....	1,052 16 3	
190	Marchant, Edward.—To meet interest from date of selection of Conditional Purchase 77-26, Coonamble, on purchase, money in respect to 10 acres added to the area originally applied for .....	.....	.....	11 7 6	
191	Gratuity to widow of the late E. C. Marr, formerly Clerk, Department of Lands.....	.....	.....	50 0 0	
192	Murrumburrah Show Ground—Amount equivalent to proceeds of sale of old Show Ground .....	.....	.....	81 0 0	
194	Green, S. O. S.—Remission of Rent paid on Settlement Lease No. 05-2, Armidale, from 23rd February to 26th June, 1905 (£7 8s. 1d.) .....	.....	.....	7 8 1	
195	Service, J. T.—Remission of rent paid on Settlement Lease No. 1,827, Deniliquin, from 5th May to 19th October, 1904 (£16 1s. 2d.) .....	.....	.....	16 1 2	
196	SPECIAL SERVICES—LABOUR SETTLEMENTS .....	.....	8 13 3	.....	8 13 3
	TOTAL, SECRETARY FOR LANDS.....	£ 163,728 2 7	130,956 4 8	10,983 19 11	315,668 7 2
	Ac. VIII.—Secretary for Public Works.				
197	DEPARTMENT OF PUBLIC WORKS—Establishment	91,507 0 6	.....	.....	91,507 0 6
	PUBLIC WORKS AND SERVICES (Maintenance):—				
198	Roads .....	.....	.....	336,851 9 3	} 552,895 15 0
199	Bridges .....	.....	.....	19,714 7 2	
200	Punts, Ferries, and Launches .....	.....	.....	7,884 13 9	
201	Public Watering Places, Artesian Bores, Water Conservation, and Water Supplies and Drainage .....	.....	.....	6,855 18 3	
202	Harbours and Rivers .....	.....	.....	15,283 11 8	
203	Dredge Service .....	.....	.....	77,234 15 8	
204	Public Buildings .....	.....	.....	33,322 7 3	
205	Dock Establishment .....	.....	.....	5,676 16 10	
206	Sewerage Construction .....	.....	.....	1,382 9 6	
207	Miscellaneous .....	.....	.....	2,078 8 11	
208	Compensation and Gratuities to Employees and others for injuries to relatives, in case of death; Gratuities to Employees after lengthy service, for settlement of minor claims, and for loss or injury to stock, goods, or materials .....	.....	.....	2,897 19 9	} 96,390 0 0
209	Equipment, travelling, transfer, removal, and other allowances and pay for Temporary Services .....	.....	.....	27,400 17 11	
210	Rent, Cleaning, Caretaking, Insurance, and Shipping Charges, Letter Boxes, Postage, Telegrams, Railway Fares, Freights, Stamps, and Departmental Contingencies generally .....	.....	.....	11,105 5 1	
211	To provide for Gratuities, as an act of grace, to maintenance men on roads and works taken over under Local Government Act on their ceasing to be employed by the Government or the local body, and according to their age and length of service; distribution to be made on a basis fixed by the Public Service Board, and to be made by that Board.....	.....	.....	5,147 14 0	
212	LOCAL GOVERNMENT BRANCH	1,822 10 0	94,567 10 0	.....	96,390 0 0
213	LABOUR BUREAU.....	1,589 0 0	2,326 10 3	.....	3,915 10 3
214	METROPOLITAN BOARD OF WATER SUPPLY AND SEWERAGE..	41,941 13 7	85,465 3 4	.....	127,406 16 11
215	HUNTER DISTRICT WATER SUPPLY AND SEWERAGE BOARD..	5,986 8 4	6,907 9 3	.....	12,893 17 7
	TOTAL, SECRETARY FOR PUBLIC WORKS	£ 142,846 12 5	189,266 12 10	552,895 15 0	885,009 0 3
	Carried forward	£ 1,647,392 1 6	3,743,988 4 0	913,714 6 10	6,305,094 12 4

DETAIL STATEMENT OF DISBURSEMENTS, CONSOLIDATED REVENUE FUND—continued.

No. of Appropriation.	HEAD OF SERVICE.	ESTABLISHMENTS.		OTHER SERVICES.	TOTAL PAYMENTS.
		Salaries.	Contingencies.		
	SERVICES OF THE YEAR ENDED 30th JUNE, 1907—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	1,647,392 1 6	3,743,988 4 0	913,714 6 10	6,305,094 12 4
	No. F.F.—Public Instruction, Labour and Industry.				
216	PUBLIC INSTRUCTION	754,902 18 5	109,566 16 3	.....	864,469 14 8
217	STATE CHILDREN RELIEF DEPARTMENT	8,363 12 6	57,544 13 7	.....	65,908 6 1
	INDUSTRIAL SCHOOLS:—				
218	Nautical School-ship "Sobraon"	3,382 0 0	7,648 7 10	.....	11,030 7 10
219	Industrial School for Girls, Parramatta	1,499 17 3	1,234 4 6	.....	2,734 1 9
220	Carpenterian Reformatory	1,407 3 0	1,506 19 6	.....	2,914 2 6
221	OBSERVATORY	3,200 13 4	710 11 2	.....	3,911 4 6
222	AUSTRALIAN MUSEUM	5,336 18 0	1,401 0 0	.....	6,737 18 0
223	NATIONAL ART GALLERY	1,293 0 0	1,730 15 10	.....	3,023 15 10
224	LABOUR AND INDUSTRY BRANCH	3,238 9 8	615 8 9	.....	3,853 18 5
	GRANTS IN AID OF PUBLIC INSTITUTIONS:—				
	Sydney University—				
225	For Minor Repairs .....	.....	.....	230 14 3	} 12,925 11 2
226	Scientific Apparatus .....	.....	.....	1,500 0 0	
227	Repairs to Main Buildings .....	.....	.....	766 14 10	
228	To provide for the establishment of Evening Lectures (including University Extension Lectures and Lectures in Law) .....	.....	.....	2,000 0 0	
229	Linnean Society .....	.....	.....	100 0 0	} 5,151 12 9
230	Royal Society—Amount in proportion of £1 to every £2 raised by private contributions .....	.....	.....	271 15 6	
232	In aid of Educational Institutions, for maintenance purposes .....	.....	.....	8,006 6 7	
233	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 .....	.....	.....	50 0 0	
	MISCELLANEOUS SERVICES:—				
234	To amount due to Department of Lands for Survey of School Sites .....	.....	.....	119 5 10	} 5,151 12 9
235	Postage and Telegraphic Services for the Departments and Services under the control of the Minister of Public Instruction and the Public Schools' Amateur Athletic Association .....	.....	.....	5,032 6 11	
	TOTAL, PUBLIC INSTRUCTION, LABOUR AND INDUSTRY £	782,624 12 2	181,958 17 5	18,077 3 11	982,660 13 6
	No. F.—Secretary for Mines and Agriculture.				
236	DEPARTMENT OF MINES	35,237 17 11	14,963 14 2	.....	50,201 12 1
237	STOCK AND BRANDS BRANCH	8,374 15 0	6,187 15 4	.....	14,562 10 4
238	AGRICULTURAL BRANCH	13,002 2 9	32,569 13 7	.....	45,571 16 4
239	SCHOOL OF MINES AND ASSAY WORKS .....	.....	.....	266 7 11	266 7 11
240	EXPORTS AND COLD STORAGE BRANCH	1,065 0 0	136 9 8	.....	1,201 9 8
241	MINERS' ACCIDENT RELIEF BOARD	669 7 9	199 1 4	.....	868 9 1
242	COMMERCIAL AGENTS	1,829 3 4	2,285 13 4	.....	4,114 16 8
	MISCELLANEOUS SERVICES:—				
243	To meet cost of subsidising Agricultural, Horticultural, and Pastoral Societies receiving annual subscriptions (from not less than 50 members) amounting to not less than £50, the subsidy not to exceed 7s. 6d. on every £1 awarded in prizes for Agriculture or other approved objects .....	.....	.....	9,779 1 8	} 18,148 3 8
244	Subsidy to Agricultural, Pastoral, and Horticultural Societies and other Associations, subject to special conditions .....	.....	.....	823 2 7	
245	Grants to Agricultural, Pastoral, and Horticultural Societies, subject to special conditions .....	.....	.....	6,788 0 0	
246	Administration of the Act for the Regulation of Coal Mines and Collieries .....	.....	.....	428 7 7	
247	Ambulance Classes .....	.....	.....	94 17 6	} 204 2 4
248	Cost of Experiments in Cultivation of Tobacco .....	.....	.....	30 12 0	
249	To meet travelling expenses of Pastures Protection Inspectors when employed on special work for Mines Department .....	.....	.....	204 2 4	
	Carried forward	60,178 6 9	56,342 7 5	18,414 11 7	134,935 5 9
	Carried forward	2,430,016 13 8	3,925,947 1 5	931,791 10 9	7,287,755 5 10

DETAIL STATEMENT OF DISBURSEMENTS, 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, 1907—continued.				
	Brought forward	£ 2,430,016 13 8	3,925,947 1 5	931,791 10 9	7,287,755 5 10
	No. F.—Secretary for Mines and Agriculture— continued.				
	Brought forward	£ 60,178 6 9	56,312 7 5	18,414 11 7	134,935 5 9
	MISCELLANEOUS SERVICES—continued.				
250	To promote Prospecting for Gold and other Minerals, and to encourage the opening of New Fields. 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			9,159 9 6	10,796 12 9
251	Salaries of Officers of Public Works Department temporarily employed			176 0 0	
252	Compensation to Trustees, Grafton Common, for improvements on land taken for an Experimental Farm (Re-vote)			302 0 0	
255	Vine Diseases Act—Expenses in connection with the Eradication of Phylloxera, providing Viticultural Nurseries, and administration of the Vine Diseases Act			1,159 3 3	
	TOTAL, SECRETARY FOR MINES AND AGRICULTURE..£	60,178 6 9	56,312 7 5	29,211 4 4	145,731 18 6
	Special Appropriations.				
	INTEREST ON DEBENTURES AND FUNDED STOCK			2,705,251 0 6	3,102,156 2 7
	INTEREST ON TREASURY BILLS FOR PUBLIC WORKS			216,825 10 0	
	INTEREST ON TREASURY BILLS, ACT 64 VIC. NO. 10			39,982 0 0	
	INTEREST ON TREASURY DEFICIENCY BILLS, ACT 53 VIC. NO. 9, 59 VIC. NO. 22, 64 VIC. NO. 63, AND 1 EDW. VII NO. 8, AND 5 EDW. VII NO. 30			55,559 18 6	
	INTEREST ON UNINVESTED FUNDS AT CREDIT OF GOVERNMENT SAVINGS BANK IN THE TREASURY, ACT NO. 72 OF 1902			54,537 13 7	400,000 0 0
	REDUCTION OF PUBLIC DEBT:—				
	The General Sinking Fund Act, No. 19 of 1904			350,000 0 0	
	Redemption of Treasury Bills—Deficiency to the 30th June, 1905, Act No. 30 of 1905			50,000 0 0	
	CORPORATIONS:—				
	Sydney Harbour Trust Commissioners, Act No. 1 of 1901	4,000 0 0			15,063 16 7
	Railway Commissioners, Act No. 6 of 1901, and Act No. 4 of 1902	4,554 3 4			
	Railway Commissioners Appointment, Act No. 7 of 1906	5,450 0 0			
	Metropolitan Board of Water Supply and Sewerage, Act 43 Vic. No. 32, and 51 Vic. No. 28			11 16 0	
	Hunter District Water Supply and Sewerage Board, 55 Vic. No. 27			22 7 3	626,562 11 8
	Sydney Corporation (Amending) Act, No. 30 of 1900, Moiety of Salaries of Inspector of Nuisances and Sanitary Inspectors	1,025 10 0			
	PENSIONS:—				
	Superannuation Act Repeal Act, 36 Vic. No. 29			1,078 4 0	
	Old-age Pensions Act, No. 74 of 1900			494,227 8 10	130,172 4 3
	District Court Judges Act, No. 4 of 1901			750 0 0	
	Public Service (Superannuation) Act, No. 8 of 1903				
	Pensions	£122,135 1 1			
	Refunds	7,776 3 2			334 14 7
	Gratuities	261 0 0			
	Parkes Family Grant, 60 Vic. No. 3			334 14 7	
	EXECUTIVE AND LEGISLATIVE:—				
	Aide-de-Camp to the Governor, Act No. 40 of 1901	350 0 0			46,195 11 10
	Expenses, Parliamentary Witnesses, Act No. 43 of 1901			16 4 0	
	Remuneration to Parliamentary Public Works Committee, Act No. 26 of 1900, and 5 of 1904			3,690 9 0	
	Allowances, Parliamentary Representatives, Act No. 32 of 1902			23,877 9 9	
	Parliamentary Electorates and Elections Act, Act No. 33 of 1902			18,231 9 1	4,189,978 2 8
	Carried forward	£ 15,379 13 4		4,174,598 9 4	
	Carried forward	£ 2,490,195 0 5	3,982,289 8 10	961,002 15 1	7,433,487 4 4

DETAIL STATEMENT OF DISBURSEMENTS, 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, 1907—continued.				
	Brought forward.....	£ 2,490,195 0 5	3,982,289 8 10	961,002 15 1	7,433,487 4 4
	Special Appropriations—continued.				
	Brought forward	£ 15,379 13 4	.....	4,174,508 9 4	4,189,978 2 8
	CHIEF SECRETARY:—				
	Endowment, Fire Brigades, Act No. 80 of 1902 .....	.....	.....	16,469 11 3	} 19,478 18 4
	Endowment, Municipalities, Act No. 23 of 1897, and No. 50 of 1906 .....	.....	.....	2,755 4 0	
	Preliminary Expenses, Municipal Institutions, Act No. 23 of 1897 .....	.....	.....	70 0 2	
	David Berry Hospital, Act No. 53 of 1906 .....	.....	.....	184 2 11	
	TREASURER AND SECRETARY, FINANCE AND TRADE:—				
	Sydney Branch, Royal Mint, Act No. 41 of 1902.....	.....	.....	15,000 0 0	} 66,143 4 5
	Inscribed Stock, Management and Expenses, Act No. 79 of 1902 .....	.....	.....	21,143 4 5	
	Government Savings Bank Act No. 48 of 1906 (Section 25) .....	.....	.....	30,000 0 0	
	ATTORNEY-GENERAL AND JUSTICE:—				
	Public Service Board, Act No. 31 of 1902	2,670 0 0	.....	.....	} 13,170 0 0
	Judges, District Courts Salaries Act No. 4 of 1901.....	10,500 0 0	.....	.....
	LANDS:—				
	Land Appeal Court, President and Members, Act No. 55, Vic. No. 26	4,000 0 0	.....	.....	} 8,053 3 5
	Western Land Board, New South Wales, Act No. 70 of 1901	3,500 0 0	.....	.....
	Pastures Protection Act, No. 111 of 1902 .....	.....	.....	553 3 5	
	WORKS:—				
	Special Grants to Municipalities, Act No. 3 of 1906.....	.....	.....	50,000 0 0	} 69,906 4 7
	Local Government (Shires) expenses of Temporary Coun- cils, First Shire Elections, &c., Act No. 33 of 1905 ...	.....	.....	19,906 4 7	
	PUBLIC INSTRUCTION:—				
	Endowment, Sydney University, Act No. 22 of 1900, and 92 of 1903 .....	.....	.....	10,000 0 0	} 18,541 13 4
	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 .....	.....	.....	1,541 13 4	
	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, Act No. 42 of 1900, and 71 of 1901.....	.....	.....	12,910 9 3	12,910 9 3
	TOTAL, SPECIAL APPROPRIATIONS	£ 36,049 13 4	.....	4,362,132 2 8	4,398,181 16 0
	TOTAL NET EXPENDITURE FOR THE SERVICES OF THE YEAR ENDED 30TH JUNE, 1907	£ 2,550,122 3 6	3,982,289 8 10	5,299,257 8 0	11,831,669 0 4
	REPAYMENTS TO STATE DEBT COMMISSIONERS UNDER ACT OF 1895, 59 VIC. NO. 6, ON ACCOUNT OF BOGAN SCRUB CLEARING				5,089 16 6
	APPROPRIATED IN ADJUSTMENT OF VOTE, ADVANCE TO TREASURER, 1905-6				80,866 18 3
	PUBLIC WORKS FUND—TWO-THIRDS OF THE NET PROCEEDS OF THE SALE OF CROWN LANDS IN 1905-6 (EXCLUSIVE OF INTEREST), LESS 20 PER CENT.				368,051 1 2
152	TRANSFER TO PUBLIC WORKS FUND—GRANT IN AID				350,000 0 0
153	TRANSFER TO CLOSER SETTLEMENT FUND—GRANT IN AID				200,000 0 0

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

J. H. CARRUTHERS,
Treasurer.

E.**Detail Statement of Other Payments.**

ABSTRACT of OTHER PAYMENTS or ADVANCES from the CONSOLIDATED REVENUE FUND during the Financial Year ended 30th June, 1907, recoverable, included in Account Current (Page 3).

HEAD OF EXPENDITURE.	Amount.	Total.
	£ s. d.	£ s. d.
Advance to Treasurer, 1906-1907—		
Net total payments	£ 76,513 9 11	
Less to be Voted (see page 3)	44,987 12 0	
Total to be recovered	£	31,525 17 11
In anticipation of Loan Votes, 1906-1907—		
Colonial Secretary—		
Sydney Harbour Trust—		
Works generally, and for the Improvement of the Port...	1,775 8 0	
Railway Commissioners—		
Rolling Stock, to meet Additional Requirements	25,825 5 10	
Secretary for Public Works—		
Railways—		
Manilla to Barraba... ..	16,000 0 0	
Narrabri to Walgett, with branch to Collarenebri	5,540 13 4	
Public Buildings—		
University—Fisher Library	3,092 0 6	
Offices for the Inspector-General of Police and		
Comptroller-General of Prisons	121 6 7	
Harbours and Rivers—		
Newcastle Harbour—Removal of Rocks	11 5 0	
Cook's River Improvements	886 14 9	
Sewerage Construction—		
Stanmore Road Stormwater Channel	8 12 2	
Country Towns Sewerage and Stormwater Channels	20 16 6	
Water Supply—		
Cataract Dam, and Improvements, Sydney Water Supply	43,953 15 8	
Metropolitan Board of Water Supply and Sewerage—		
Water—Extension of Reticulation Mains, Metropolitan Area	17,633 2 7	
Sewerage Construction and Extension of Sewerage System,		
Metropolitan and Suburban Areas, including Gravitation		
and Low Levels, Sewage Farm, and Relief Sewers	29,476 9 2	
Hunter District Board of Water Supply and Sewerage—		
Water Supply—Extension of Reticulation, Newcastle		
and Suburbs	1,557 12 1	
		145,903 2 2
TOTAL, OTHER PAYMENTS	£	177,429 0 1

F.

DETAILED STATEMENT of Payments "Unauthorised in Suspense" during the Financial Year ended 30th June, 1907 (included in Account Current, Page 3).

HEAD OF EXPENDITURE.	Amount.	Total
	£ s. d.	£ s. d.
Railways and Tramways—		
Railways, Working Expenses	125,922 19 3	
Tramways, Working Expenses	58,429 16 3	
		184,352 15 6
Total	£	*184,352 15 6

* Included in £3,210,858 15s. 6d., shown under total Railways, page 24.

G.

STATEMENT OF PAYMENTS made during the Year ended 30th June, 1907, from the Vote "Advance to Treasurer," 1906-7, Consolidated Revenue Account, on Account of Services of the Year 1906-7. (Page 3).

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
No. II.—EXECUTIVE AND LEGISLATIVE.	£ s. d.	£ s. d.
EXECUTIVE COUNCIL.		
Salaries—Clerical Relieving Staff		16 13 4
LEGISLATIVE COUNCIL.		
Contingencies—Bonus to Messengers, &c.		12 10 0
LEGISLATIVE ASSEMBLY.		
Contingencies—Bonus to Messengers, &c.		50 17 6
LEGISLATIVE COUNCIL AND ASSEMBLY.		
Contingencies—		
Fire Insurance, Buildings and Furniture,		
Parliament House	60 6 3	
Bonus to Messengers, &c.	44 2 6	
Gratuity to the widow of the late W. M. Snow-		
don, watchman	82 15 5	
		187 4 2
PARLIAMENTARY REPORTING STAFF.		
Salaries—Two Typists, at £120 per annum, from		
1st January, 1907		120 0 0
PARLIAMENTARY STANDING COMMITTEE ON PUBLIC		
WORKS.		
Contingencies—		
Mr. A. Hurley—Bonus	10 0 0	
Mr. Wm. J. Pigott—Bonus	10 0 0	
Mr. F. W. Lyne—Bonus	10 0 0	
		30 0 0
TOTAL, EXECUTIVE AND LEGISLATIVE £		417 5 0
No. III.—CHIEF SECRETARY.		
COLONIAL SECRETARY.		
Salaries—Clerical Relieving Staff		144 12 6
Contingencies—Mr. F. E. Lomas—Bonus		20 0 0
AUDITOR-GENERAL.		
Salaries—Junior Assistant, difference between		
£50 and £65 per annum, from 1st June, 1906		16 5 0
ABORIGINES PROTECTION BOARD.		
Contingencies—Aborigines' Station, Walhallow—		
Erection of buildings		14 0 0
INSTITUTIONS FOR THE INSANE GENERALLY.		
Salaries—Clerical Relieving Staff		19 17 10
Contingencies—Annuity at the rate of £100 per		
annum to Mrs. F. H. Price, widow of the late		
James Price, Attendant, Callan Park, who was		
accidentally killed in the execution of his duty		45 19 4
Carried forward £		260 14 8
Carried forward £		417 5 0

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Service of the Year 1906-7—*contd.*

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... .. £		417 5 0
No. III.—CHIEF SECRETARY— <i>continued.</i>		
Brought forward £		260 14 8
MASTER IN LUNACY.		
Salaries—Clerk, at £150 per annum, from 1st July, 1906, to 31st January, 1907	87 10 0	
Salaries—Clerical Relieving Staff	121 8 7	
		208 18 7
DEPARTMENT OF PUBLIC HEALTH.		
Salaries—Acting Micro-Biologist, difference between £600 and £800 per annum, from 29th October, 1906; Assistant Veterinary Inspector, at £250 per annum, from 1st May, 1907; Sanitary Inspector, Shipping, at £190 per annum from 1st June, 1907 ... ..	.....
		192 8 11
GOVERNMENT ASYLUMS FOR THE INFIRM AND DESTITUTE.		
Contingencies—		
Mr. John Murphy, Senior Attendant, George-street Asylum, Parramatta—Bonus	5 0 0	
		5 0 0
FISHERIES—		
Salaries—Caretaker and Cleaner—Difference between £26 and £39 per annum, from 1st January, 1907	6 10 0	
Salaries—Clerical Relieving Staff	171 8 3	
		177 18 3
Contingencies—Jenolan Caves—Construction of Spawning Ponds ... ..	.....
		190 18 7
STORES SUPPLY AND TENDER BOARD.		
Salaries—Clerical Relieving Staff ... ..	.....
		266 13 4
ENDOWMENT TO HOSPITALS, &c., AND OTHER CHARITABLE INSTITUTIONS.		
Royal Alexandria Hospital for Children—Special Grant	2,000 0 0	
		2,000 0 0
MISCELLANEOUS SERVICES.		
Royal Commission of Inquiry into Lands Administration—Expenses	7,348 12 11	
Royal Commission (No. 2) to inquire into claims of New South Wales Military Contingents to South Africa—Expenses	4 5 4	
State Government House, "Cranbrook"—Fee re further lease	10 10 0	
Reimbursement for Expenses incurred by Mr. J. S. Withington, being amount equivalent to the Parliamentary allowance which would have been payable to him had Parliament been in Session at the time of his Election	127 8 5	
Inverell Band Carnival—Special Grant... ..	100 0 0	
		7,590 16 8
TOTAL, CHIEF SECRETARY... .. £	.....	10,893 9 0
Carried forward ... .. £	.....	11,310 14 0

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Services of the Year 1906-7—
continued.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... .. £	.....	11,310 14 0
No. IV.—TREASURER AND SECRETARY FOR FINANCE AND TRADE.		
TREASURY.		
Salaries—Cleaner—Difference between £35 and £50 per annum, from 17th April, to 10th June, 1907	2 5 0	
Salaries—Clerical Relieving Staff	190 0 7	
		192 5 7
Contingencies—Mr. P. H. Butz, Messenger— Bonus ... ..	.....	10 0 0
STAMP DUTIES.		
Contingencies—Mr. A. F. Basset-Hull—Bonus for services in case Attorney-General v. Gold- stein ... ..	.....	5 0 0
LAND AND INCOME TAX.		
Salaries—Clerk—Difference between £240 and £250 per annum, from 1st October to 31st December, 1905; Clerk—Difference between £150 and £200 per annum, from 1st July to 17th December, 1906; Clerk—Difference between £150 and £180 per annum, from 11th March, 1907; Clerk, at £90 per annum, from 29th January to 26th February (less three days absent and £2 15s. 1d. deducted) ...	.....	38 9 7
GOVERNMENT PRINTER.		
Salaries—Assistant Foreman, Machine and Press Branch—Allowance being amount equal to difference between £260 and £312 per annum, from 15th January, 1907 ... ..	.....	24 0 10
EXPLOSIVES.		
Salaries—Coxswain, s.s. "Nemesis," Newcastle, Magazine—Difference between £144 and £149 per annum, from 1st July, 1906 ... ..	.....	5 0 0
Contingencies—		
Mrs. Esther Love, widow of the late Joseph Love, Warder, Explosives Department— Compassionate allowance	50 0 0	
Dalgety & Co.—Compensation for explosives damaged by sea-water at Newcastle ...	30 14 8	
		80 14 8
SHIPPING MASTER.		
Salaries—Clerk, Newcastle, at £78 per annum, from 17th December, 1906, to 19th January, 1907; Messenger, Newcastle, at £120 per annum, from 15th December, 1906, to 9th January, 1907	.....	15 17 8
NAVIGATION DEPARTMENT.		
Salaries—Accountant, at £310 per annum, from 1st July, 1906; Temporary Junior Clerk, at £52 per annum, from 11th February, 1907 ...	.....	330 0 0
COLONIAL LIGHTHOUSES.		
Salaries—Acting Principal Light-keeper, Nobbys— difference between £217 and £227 per annum, from 1st November, 1907 ... ..	.....	6 13 4
Carried forward... .. £	.....	708 1 8
Carried forward ... .. £	.....	11,310 14 0

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Services of the Year 1906-7—*contd.*

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	11,310 14 0
No. IV.—TREASURER AND SECRETARY FOR FINANCE AND TRADE— <i>continued.</i>		
Brought forward ... .. £	.....	708 1 8
SEA AND RIVER PILOTS.		
Salaries—Second Officer, Pilot Steamer "Ajax," at £150 per annum, from 11th to 31st March, 1907; Pilot, Macleay River, at £187 10s. per annum, from 1st April, 1907; Pilot, Moruya, at £150 per annum, from 1st April, 1907; Pilot, Sydney Heads, at £360 per annum, from 1st May, 1907 ... ..	.....	152 16 10
MASTERS, ENGINEERS, AND BOATMEN.		
Salaries—Acting Boatman, Tweed Heads, at £96 per annum, from 8th April, 1907 ...	.....	22 2 8
TELEGRAPH STATIONS.		
Contingencies—The Late Mr. Samuel Williams, late Assistant Signal-master, Fort Phillip, amount equivalent to value of quarters ...	.....	15 0 0
PUBLIC WHARFS.		
Salaries—Wharfinger, Coff's Harbour: difference between £145 and £150 per annum, from 1st July, 1906 ... ..	.....	5 0 0
LIFE BOATS.		
Mr. Furneaux, Rocket Brigade, Newcastle— Gratuity	9 0 0	
Mr. J. H. Veitch, Officer-in-Charge, Life-saving Appliances, Sydney—Allowance	20 16 8	
Reimbursement of expenses of converting second boats at side of s.s. "Longships," into life- boats	48 11 3	
		78 7 11
ADMINISTRATION OF OLD-AGE PENSIONS.		
Salaries—Clerical Relieving Staff ... ..	.....	16 13 4
WEIGHTS AND MEASURES.		
Contingencies—		
Rent of two shops for offices, Central Railway Station	148 0 0	
Alterations to offices, Central Railway Station	114 6 10	
		262 6 10
ADVANCES TO SETTLERS BOARD.		
Salaries—Clerical Relieving Staff ... ..	.....	50 0 0
AGENT—GENERAL FOR NEW SOUTH WALES.		
Contingencies—		
Mr. C. W. Darley, Consulting Engineer—Cost of return passage money, &c., to Sydney ...	60 0 0	
Mr. J. Davis, Consulting Engineer—Passage- money and expenses of himself wife and daughter to London	320 0 0	
		380 0 0
SYDNEY HARBOUR TRUST.		
Contingencies—Allowance to Deputy-Commis- sioner ... ..	.....	50 0 0
Carried forward £		1,740 9 3
Carried forward ... .. £	.....	11,310 14 0

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Services of the Year 1906-7—*contd.*

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	11,310 14 0
No. IV.—TREASURER AND SECRETARY FOR FINANCE AND TRADE—<i>continued.</i>		
Brought forward ... .. £	.....	1,740 9 3
PUBLIC LIBRARY.		
Salaries—First Assistant Librarian, difference between £290 and £300 per annum from 1st January, 1907 ... ..	.....	5 0 0
DEPARTMENT OF INTELLIGENCE AND BUREAU OF STATISTICS.		
Salaries—Clerk, at £170 per annum, from 24th May, 1907; Clerk, at £150 per annum from 1st June, 1907	30 6 5	
Salaries—Clerical Relieving Staff	- 155 7 6	
		185 13 11
MISCELLANEOUS SERVICES.		
New South Wales Military Contingents to South Africa—Expenses	1,922 1 6	
New South Wales Military Contingents to South Africa—To meet claims of Returned Soldiers	521 15 4	
Relief to sufferers by fire at Narrabri	12 10 0	
Refund of Fees—Pilots' Licenses	6 0 0	
Revaluation in the Estate of the late Wm. Cary Messrs. M. E. and G. Salting and the Stamp Duties Act—Expenses of Appeal to the Privy Council	360 7 1	
Interest on Refund of Probate Duty in the Estate of the late W. S. Salting	57 0 2	
Valuation of portion of Berry's Estate, North Sydney	105 0 0	
Refund of Administration Duty in the Estate of the late Mrs. Mary Foley	82 0 3	
New Zealand Exhibition—Towards representa- tion of New South Wales	496 10 0	
Parkes Family Grant	70 0 0	
Darling Harbour and Rocks Resumptions— Refund of proportionate part of land tax ...	21 9 8	
Administration of Pharmacy and Poisons Act— Special Grant	100 0 0	
Towards upkeep of Graves of New South Wales Soldiers in South Africa	50 0 0	
Expenses in connection with the visit of the Earl of Jersey as a guest of the State	9 2 6	
Fee for inspecting and recording the Royal War- rant assigning Arms and Supporters for the State of New South Wales	28 1 0	
Imperial and State Contingents Pay Office—Ex- penses	230 0 0	
Imperial and State Contingents Advisory Board— Expenses	16 12 0	
Federal Capital Site—Sketch Plan	5 0 0	
Lambton Municipal Council—Special Grant, being subsidy equal to £1 for £1 on moneys received by the Council from private sources	59 9 5	
Repatriation of Australians from South Africa— Expenses of board and lodging	314 2 2	
Adjustment of Salaries of Officers in receipt of salary of more than £150 per annum under the provision of the regrading scheme (Regulation No. 455 under the Public Service Act) ...	486 4 11	
Carried forward £	5,163 6 0	1,931 3 2
Carried forward ... .. £	.....	11,310 14 0

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Services of the Year 1906-7—*contd.*

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... .. £	.....	11,310 14 0
No. IV.—TREASURER AND SECRETARY FOR FINANCE AND TRADE—<i>continued.</i>		
Brought forward £	5,163 6 0	1,931 3 2
MISCELLANEOUS SERVICES—<i>continued.</i>		
To meet increases which may be granted in the regrading of the Service	1,614 11 1	
Mr. W. H. Christie, late Clerk, Advances to Settlers' Board—Salary at £150 per annum, from 22nd March, 1907, to 30th June, 1907...	41 10 8	
Grant in aid of First Australian Exhibition of Women's Work... ..	150 0 0	
Mr. G. H. Pitt—Bonus for Special Services ...	100 0 0	
		7,069 7 9
TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE... .. £	.....	9,000 10 11
No. V.—RAILWAYS.		
MISCELLANEOUS SERVICES.		
Late Chief Railway Commissioner—Salary ...	6 18 11	
Chief Railway Commissioner—Salary	275 0 0	
		281 18 11
Total Railways ... .. £	.....	281 18 11
No. VI.—ATTORNEY-GENERAL AND JUSTICE.		
ATTORNEY-GENERAL AND JUSTICE DEPARTMENT.		
Salaries—		
Temporary Messenger, Clerk of the Peace, at £130 per annum, from 1st to 31st January, 1907	10 16 8	
Clerical Relieving Staff	100 0 0	
		110 16 8
THE JUDGES.		
Salaries—Salaries of Acting Supreme Courts and District Courts Judges ... ..	.....	855 15 1
SHERIFF.		
Salaries—Shortage on Salary Vote ... ..	.....	100 4 3
CORONERS.		
Salaries—Two Caretakers in North and South Morgue—Difference between £120 and £140 per annum, each, from 1st January, 1907 ...	.....	20 0 0
PETTY SESSIONS.		
Salaries—Relieving Clerks at £260 per annum, from 1st March, 1907; Assistant Clerk of Petty Sessions, Newtown, being half the difference between £275 per annum and £425 per annum, from 1st August, 1906, to 13th May, 1907 ... ..	.....	145 10 9
REGISTRAR-GENERAL AND EXAMINER OF PATENTS.		
Salaries—		
Relieving Examiner of Titles, at £600 per annum, from 1st May, 1907; Clerk—Differ- ence between £245 and £250 per annum, 10th June, 1907	100 5 10	
Salaries—Clerical Relieving Staff	194 12 6	
		294 18 4
Contingencies—Mr. H. Hendy-Pooley—Bonus...	.....	25 0 0
Carried forward ... .. £	.....	1,552 5 1
Carried forward ... .. £	.....	20,593 3 10

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Services of the Year 1906-7—*contd.*

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... .. £	.....	20,593 3 10
No. VI.—ATTORNEY-GENERAL AND JUSTICE— <i>continued.</i>		
Brought forward ... .. £	.....	1,552 5 1
PUBLIC SERVICE BOARD.		
Salaries—Difference between £850 per annum as Comptroller-General of Prisons and £1,000 per annum as Deputy Member of the Public Service Board, from 1st July to 17th October, 1906; two Deputy Members of the Public Service Board, at £1,000 per annum, from 29th January, 1907	893 16 4	
Salaries—Clerical Relieving Staff	346 11 1	
		1,240 7 5
Contingencies—Mr. J. W. Holliman, Secretary—Bonus... ..	.....	30 0 0
INDUSTRIAL ARBITRATION.		
Salaries—President of the Court of Arbitration—Difference between £1,500 and £2,600 per annum, from 1st January, 1907 ... ..	.....	550 0 0
MISCELLANEOUS SERVICES—		
Refund of Poundage Fees paid to the Sheriff by Mr. W. J. Creagh, in case <i>Barnard v. Kennedy</i>	5 12 9	
Refund of Jury Fee in case <i>King v. Macquarie Gold Dredging Co.</i>	2 0 0	
Refund of Fees, Fines, and Forfeitures remitted <i>Greville v. Williams</i> —Expenses of appeal by the Crown to the Privy Council	26 0 8	
Mr. W. Boland, late Police Magistrate—Grant to defray expenses of illness incurred whilst in the execution of his duty	281 7 5	
Howarth <i>v.</i> Williams—Expenses	320 0 0	
	25 0 8	
		660 1 6
TOTAL, DEPARTMENT OF ATTORNEY-GENERAL AND JUSTICE ... .. £	.....	4,032 14 0
No. VII.—SECRETARY FOR LANDS.		
LANDS DEPARTMENT.		
Salaries—Clerk, Local Land Board Office, Tamworth, at £150 per annum, from 8th to 10th March, 1907	1 4 2	
Salaries—Clerical Relieving Staff	23 11 9	
		24 15 11
LANDS DEPARTMENT.		
Contingencies—		
Mr. P. H. D. Jones—Bonus for services attending Parliament House	5 0 0	
Cost of special inspections of and reports on Forest Reserves	4,448 7 9	
		4,453 7 9
Carried forward... .. £	.....	4,478 3 8
Carried forward ... .. £	.....	24,625 17 10

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Services of the Year 1906-7—*contd.*

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	24,625 17 10
No. VII.—SECRETARY FOR LANDS—<i>contd.</i>		
Brought forward ... .. £	.....	4,478 3 8
IMPROVEMENT LEASES CANCELLATION BOARD.		
Salaries—Representative, Crown Law Department, difference between £500 and £270 per annum as Clerk, Attorney-General and Justice Department, from 1st June, 1907; Clerk, difference between £275 per annum and £200 per annum as Clerk, Lands Department, from 1st June, 1907 ... ..	.....	25 8 4
Contingencies—Travelling expenses, witnesses' expenses, &c ... ..	.....	315 8 8
MISCELLANEOUS SERVICES.		
Moama Municipal Council—Refund of value of improvement on land withdrawn from the Moama Common for special lease	15 0 0	
Messrs. T., J. P., and W. W. Ferrier—Amount equivalent to deposit lodged by them with application for special lease 95-19	10 0 0	
Mr. John W. Sawyer—Refund of survey fees paid on account A.C.P. 05-55 and C.L. 05-54, Taree	11 11 11	
Resumption of Land at Lillyville for drainage purposes	1 9 0	
Mr. R. S. Lowe, Forest Guard, Dorriggo—Bonus for special work for valuation of Timber	15 0 0	
Refund of costs, expenses, &c., under the Lands Act and Pastures Protection Act	66 0 8	
Mr. L. Kiddle.—Half cost of rabbit-proof fencing, &c., as valued by the Wagga Wagga Local Land Board	63 3 0	
Murrumburrah Show Ground—Amount equal to the proceeds of sale of portion of the Old Show Ground, after deduction of expenses... ..	80 0 0	
Experiments in connection with Rabbits on Broughton Island—Expenses	455 18 2	
Formation of Driving Tracks from Medlow Bath to the junction of the Grand Canon (Greaves Creek), &c.—Special grant	50 0 0	
Mr. T. Holden—Compensation, being amount equal to one-half the value of timber removed from his conditional purchase lease, Ganmain	4 19 6	
Wellington Hospital—Special grant, being portion of the difference between the estimated value of the New Hospital Site and the amount realised by the sale of the Old Hospital Site (not to exceed £500)	500 0 0	
Bathurst Racecourse—Special grant	600 0 0	
Cost of Erection of Public Gates... ..	12 0 0	
		1,885 2 3
TOTAL, SECRETARY FOR LANDS ... .. £	.....	6,704 2 11
No. VIII.—SECRETARY FOR PUBLIC WORKS.		
PUBLIC WORKS DEPARTMENT.		
Salaries—Clerk, Auditor-General's Department, salary for nine months at £230 per annum, in connection with the Capital Account of the Hunter District Water Supply and Sewerage; Country Towns Water Supply and Sewerage, and Water Conservation ... ..	.....	172 10 0
..... Carried forward ... .. £	.....	172 10 0
Carried forward ... .. £	.....	31,330 0 9

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Services of the Year 1906-7—*contd.*

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	31,330 0 9
No. VIII.—SECRETARY FOR PUBLIC WORKS.		
Brought forward ... ..	.....	172 10 0
LOCAL GOVERNMENT BRANCH.		
Salaries—Clerk, difference between £245 and £260 per annum, from 1st January to 31st May ... ..	.....	6 5 0
Contingencies—Incidental expenses, overtime, &c. ....	.....	8,963 2 1
MISCELLANEOUS SERVICES.		
Newcastle Benevolent Home, Waratah—Renovations	12 2 11	
Purchase of Motor Car for general use	488 16 0	
Parkes Municipal Council—Special grant on account of drainage works (to be repaid) ...	250 0 0	
Mr. F. W. Jones—Bonus <i>re</i> Country Towns Water Supplies Debts Committee	5 0 0	
Cost of setting up anchor and gun of H.M.S. "Sirius" in Macquarie-place	269 9 8	
Local Government Conferences—Expenses ...	1,297 10 1	
Byron Shire Temporary Council—Legal expenses	20 11 9	
Bombala Municipal Council—Special grant, to repair damage to roads by rain	75 0 0	
Municipalities—Special grants	950 0 0	
		3,368 10 5
TOTAL, SECRETARY FOR PUBLIC WORKS £	.....	12,510 7 6
No. IX.—PUBLIC INSTRUCTION, LABOUR AND INDUSTRY.		
PUBLIC INSTRUCTION.		
Salaries—Lecturer in Elementary Anatomy, Physiology, and Hygiene, Fort-street and Hurlstone, difference between £200 and £450 per annum, from 12th April, 1907 ... ..	.....	54 17 3
STATE CHILDREN'S RELIEF DEPARTMENT.		
Salaries—Inspector at £175 per annum, from 13th May, 1907; Inspector at £156 per annum, from 13th May, 1907; Clerk at £190 per annum, from 1st February, 1907; Assistant Inquiry Officer at £100 per annum, from 13th May, 1907; Clerk at £87 10s. per annum, 26th February to 30th June, 1906; Mother, No. 4 Cottage Home for State Children at Mittagong, difference between £20 and £30 per annum, from 12th May, 1907 ... ..	.....	168 8 9
Contingencies—Mr. R. E. Waddington—Bonus for additional duties ... ..	.....	20 0 0
INDUSTRIAL SCHOOL FOR GIRLS, PARRAMATTA.		
Salaries—Assistant Teacher at £108 per annum, from 1st February to 20th March, 1907; Assistant Teacher at £108 per annum, from 21st to 31st January, 1907 ... ..	.....	18 0 0
Carried forward ... .. £	.....	261 6 0
Carried forward ... .. £	.....	43,840 8 3

STATEMENT OF PAYMENTS from the Vote "Advance to Treasurer," 1906-7,
Consolidated Revenue Account, on Account of Services of the Year 1906-7—*contd.*

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
Brought forward... .. £	£ s. d.	£ s. d. 43,840 8 3
No. IX.—PUBLIC INSTRUCTION, LABOUR AND INDUSTRY— <i>continued.</i>		
Brought forward ... .. £	.....	261 6 0
OBSERVATORY.		
Salaries—Government Astronomer—difference between £510 and £615 per annum, from 1st January, 1907 ... ..	.....	52 10 0
LABOUR AND INDUSTRY.		
Salaries—Increases to salaries of Inspectors under the Early Closing Act ... ..	.....	77 10 0
MISCELLANEOUS SERVICES.		
To provide for the establishment of Evening Lectures, including University Extension Lec- tures; and Lectures on Law—Special grant ...	500 0 0	
Expenses in connection with the Australian Natives' Association Exhibition	17 12 2	
Royal Art Society—Special Grant	200 0 0	
		717 12 2
TOTAL, PUBLIC INSTRUCTION, LABOUR, AND INDUSTRY ... .. £	.....	1,108 18 2
No. X.—SECRETARY FOR MINES AND AGRICULTURE.		
MINES DEPARTMENT.		
Salaries—Labourer, Clyde Works—difference between 7s. 6d. and 8s. per diem, from 1st February, 1907 ... ..	.....	3 4 0
STOCK AND BRANDS.		
Salaries—Clerk—difference between £150 and £160 per annum, from 4th December to 31st December, 1906, and at £160 per annum from 1st to 17th January, 1907 ... ..	.....	8 1 3
AGRICULTURE.		
Salaries—Dairy Instructor, Hawkesbury Agricul- tural College—difference between £200 and £250 per annum, from 17th December, 1906...	.....	27 0 4
TOTAL, SECRETARY FOR MINES AND AGRI- CULTURE... .. £	.....	38 5 7
TOTAL ... .. £	.....	44,987 12 0

The Treasury, New South Wales,
Sydney, 26th July, 1907.

J. H. CARRUTHERS,
Treasurer.

H.

Detail Statement of Receipts Returned.

ABSTRACT of REFUNDS of EXCESS RECEIPTS from the CONSOLIDATED REVENUE FUND during the Financial Year ended 30th June, 1907.

HEAD OF EXPENDITURE.	Amount.	Total.
	£ s. d.	£ s. d.
Taxation—		
Stamp Duties (includes Value of Stamps received by Departments in lieu of Cash)	16,314 1 1	
Land Tax	5,541 8 0	
Income Tax	9,101 4 5	
Licenses... ..	1,254 14 3	32,211 7 9
Land Revenue—Alienation	25,167 5 8	
Annual Land Revenue—		
Interest on Land Conditionally Purchased	2 11 2	
Pastoral Occupation	25,579 8 10	
Western Lands Division	1,862 15 11	
Mining Occupation	3,089 11 5	
Miscellaneous Land Receipts... ..	19,612 17 3	75,314 10 3
Receipts for Services rendered—		
Pilotage, Harbour and Light Rates, &c.	360 17 6	
Agricultural Colleges	3,920 16 11	
Fees	531 1 3	4,812 15 8
Miscellaneous Services Rendered... ..	346 6 1	
General Miscellaneous Receipts—		
Rents (exclusive of Land)	264 11 7	
Fines and Forfeitures... ..	174 2 6	
Country Towns Sewerage Work Interest	3,375 0 0	
Church and School Lands Act, 1897	1 0 0	
Public Service (Superannuation) Act, No. 8, of 1903	1 16 5	
Darling Harbour Resumptions	608 4 4	
Unclassified Receipts	13,217 0 5	17,988 1 4
Corporate Bodies—		
Railway Commissioners	44,098 4 7	130,326 15 0
Metropolitan Board of Water Supply and Sewerage—		
Water Rates... ..	308 16 2	
Sewerage Rates	386 9 6	
Hunter District Water Supply and Sewerage Board Water Rates... ..	36 6 2	
Sydney Harbour Trust	2,789 17 4	47,619 13 9
Total Refunds of Excess Receipts... ..	£	177,946 8 9

No. 2.

CONSOLIDATED REVENUE FUND.

DEFICIENCY ACCOUNT

TO

30TH JUNE, 1907.

No.
CONSOLIDATED
STATEMENT OF DEFICIENCY

	£	s.	d.
To Treasury Bills outstanding, under Act 59 Vic. No. 22 (Deficiency Debt to 30th June, 1895)	1,019,562	15	10
Treasury Bills outstanding, under Act 64 Vic. No. 68 and 1 Ed. VII No. 8 (Deficiency Debt to 30th June, 1900)	255,179	4	8
Treasury Bills outstanding, under Act 5 Ed. VII No. 30 (Deficiency Debt to 30th June, 1905)	286,890	0	0
	£	1,561,632	0 6

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

2.
REVENUE FUND.
as on 30th June, 1907.

	£	s.	d.
By Surplus on Account Current to 30th June, 1907	1,471,344	4	6
	£	1,561,632	0 6
By Balance, Deficiency on 30th June, 1907	90,287	16	0
	£	1,561,632	0 6

J. H. CARRUTHERS,
Treasurer

CONSOLIDATED REVENUE FUND.

Statement I.

SECTION 32, SUBSECTION 3, OF AUDIT ACT, 1902.

STATEMENT of unpaid Accounts rendered during the year 1906-7, which, at the close of the year, were lying in the Treasury and the various Departments of the Service.

DEPARTMENT.										TOTAL CLAIMS TO 30TH JUNE, 1907.		
										£	s.	d.
Colonial Secretary	...	...	...	...	...	...	...	...	...	8,541	8	9
Treasury	...	...	...	...	...	...	...	...	...	22,711	1	11
Railways and Tramways	...	...	...	...	...	...	...	...	...	1,004	17	11
Attorney-General and Justice	...	...	...	...	...	...	...	...	...	32	0	9
Lands...	...	...	...	...	...	...	...	...	...	3,528	19	1
Works	...	...	...	...	...	...	...	...	...	7,161	14	0
Public Instruction	...	...	...	...	...	...	...	...	...	4,282	4	6
Mines and Agriculture	...	...	...	...	...	...	...	...	...	1,953	17	1
London Payments, May and June, subsequently brought to account in following year	...	...	...	...	...	...	...	...	...	5,269	6	6
Total Claims unpaid on 30th June, 1907										£	54,485	10 6

Statement J.

SECTION 32, SUBSECTION 3, OF AUDIT ACT, 1902.

STATEMENT of all Revenue and Receipts payable by law to the Consolidated Revenue Fund on or before the 30th day of June, 1907, which had not reached the Treasury at the close of the year.

COLLECTING OFFICER.										AMOUNT ON 30TH JUNE, 1907.		
										£	s.	d.
Clerks of Petty Sessions, Crown Land Agents, and Mining Registrars, &c.	...	...	...	...	...	...	...	...	...	45,059	16	10
Railway Commissioners	...	...	...	...	...	...	...	...	...	39,989	14	5
In Suspense at Treasury	...	...	...	...	...	...	...	...	...	675	0	6
London Receipts, May and June, subsequently brought to account in following year	...	...	...	...	...	...	...	...	...	39,740	19	6
Commissioners of Taxation...	...	...	...	...	...	...	...	...	...	46,321	8	10
Estimated Arrears of Land Revenue	...	...	...	...	...	...	...	...	...	151,320	0	0
Harbour Trust Commissioners	...	...	...	...	...	...	...	...	...	9,489	7	11
Country Towns Water Supply Works—Outstanding Interest	...	...	...	...	...	...	...	...	...	26,398	1	7
Do do Sewerage do do do	...	...	...	...	...	...	...	...	...	840	10	6
Water and Drainage Trust Accounts—Outstanding Interest	...	...	...	...	...	...	...	...	...	55	15	1
Total Revenue and Receipts										£	359,890	15 2
Per Statement J											359,890	15 2
Per Statement I											54,485	10 6
Net Receipts Consolidated Revenue Fund not brought to Account on 30th June, 1907										£	305,405	4 8

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

J. H. CARRUTHERS,
Treasurer.

TRUST ACCOUNT.

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1907.

ACCOUNT.	BALANCES ON 30TH JUNE, 1906.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1907.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1907.	BALANCES ON 30TH JUNE, 1907.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Government Savings Bank Account, Act No. 72 of 1902, and Act No. 20 of 1903 ...	8,648,607 3 3	a2,876,647 11 7	11,525,254 14 10	b10,398,289 2 5	1,126,965 12 5
TOTALS	£ 8,648,607 3 3	2,876,647 11 7	11,525,254 14 10	10,398,289 2 5	*1,126,965 12 5

^a Includes £97,490 N.S.W. Funded Stock purchased, and cash received for £165,800 N.S.W. Debentures, and £50,000 Treasury Deficiency Bills matured. ^b Includes securities to extent of £6,916,370 13s. 8d. handed over to the Commissioners of the Government Savings Bank of New South Wales—(£1,097,490 invested in N.S.W. Funded Stock during the year); also includes £165,800 N.S.W. Debentures, and £50,000 N.S.W. Treasury Deficiency Bills paid off. * See page 134.

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

J. H. CARRUTHERS,
Treasurer.

HEREBY certify that the above Statement represents the actual deposits with, and re-issues by, the Treasurer during the year ended 30th June, 1907, on behalf of the accounts mentioned therein.

Given under my hand, this ninth day of September, 1907.

JOHN VERNON,
Auditor-General.

No. 4.

SPECIAL DEPOSITS ACCOUNT.

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1907.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1906.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1907.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1907.	BALANCES ON 30TH JUNE, 1907.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Crown Leases Security Deposit Account	1,775 0 0	700 0 0	2,475 0 0	.....	2,475 0 0
Fixed Deposits Account	191,725 0 0	.....	191,725 0 0	10,300 0 0	181,425 0 0
Municipal Council of Sydney—					
Moore-street Improvement Loan Sinking Fund	1,164 16 5	584 19 8	1,749 16 1	.....	1,749 16 1
Public Markets Loan Sinking Fund	9,038 3 9	4,708 17 7	13,747 1 4	.....	13,747 1 4
1901 City Loan Sinking Fund	2,079 7 2	1,992 14 9	4,072 1 11	.....	4,072 1 11
1903 Streets Loan Sinking Fund	2,815 18 8	3,486 18 4	6,302 17 0	.....	6,302 17 0
Electric Light Loan Sinking Fund	57 3 3	3,348 17 6	3,406 0 9	.....	3,406 0 9
Realisation of Stock Sinking Fund ... ..	.....	494 0 0	494 0 0	.....	494 0 0
Resumptions Sinking Fund ... ..	.....	686 0 0	686 0 0	.....	686 0 0
Public Service Assurance Account, Act 31 of 1902	641 9 2	175 17 0	817 6 2	25 1 11	792 4 3
Savings Bank of New South Wales—Deposit Account	250,000 0 0	.....	250,000 0 0	.....	250,000 0 0
Treasury Guarantee Fund	17,224 18 3	920 14 7	18,145 12 10	368 12 8	17,777 0 2
State Debt Commissioners' Deposit Account	40 2 6	5,946 10 1	5,986 12 7	.....	5,986 12 7
State Debt Commissioners' Trust Accounts (4 Ed. VII No. 19)—					
Municipal Council of Sydney Sinking Fund (50 Vic. No. 13)	27,093 7 2	(a) 35,916 19 6	63,010 6 8	.....	63,010 6 8
Testamentary and Trust Fund (Perpetual and Permanent Trustee Companies Acts)	459 6 9	14 14 4	474 1 1	.....	474 1 1
Assurance Fund, Real Property Act (No. 25 of 1900)	94,580 7 9	(b) 63,052 10 10	157,632 18 7	(d) 157,632 18 7	.....
Bankruptcy Estates Account (Act No. 25 of 1898)	4,400 0 0	(c) 3,600 0 0	8,000 0 0	.....	8,000 0 0
Bankruptcy Sutors Fund (Act No. 25 of 1898)	2,024 7 4	313 6 7	2,337 13 11	77 2 5	2,260 11 6
Bankruptcy Unclaimed Dividend Fund (Act No. 25 of 1898)	3,317 16 11	444 10 8	3,762 7 7	68 2 3	3,694 5 4
Seamen's Wages	277 3 5	108 4 7	385 8 0	326 18 6	58 9 6
Trust Moneys (20 Vic. No. 11). (For details, see page 50.)	296 7 7	159 1 10	455 9 5	169 5 7	286 3 10
Unclaimed Moneys	5,333 10 3	10,682 8 8	16,015 18 11	7,258 2 2	8,757 16 9
Carried forward	£ 614,344 6 4	137,337 6 6	751,681 12 10	176,226 4 1	575,455 8 9

(a) Includes £31,500 N.S.W. Treasury Bills redeemed.

(b) Includes £58,600 N.S.W. Debentures redeemed.

(c) N.S.W. Treasury Bills redeemed.

(d) Includes £157,568 14s. 1d. transferred to Closer Settlement Account, in terms of section 6, subsection (a) of Public Works and Closer Settlement Fund Account, 1906.

No. 4.
SPECIAL DEPOSITS ACCOUNT—*continued.*

ACCOUNTS.	BALANCES ON 30TH JUNE, 1906.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1907.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1907.	BALANCES ON 30TH JUNE, 1907.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	£ 614,344 6 4	137,337 6 6	751,681 12 10	176,226 4 1	575,455 8 9
Blockholders' Loan Fund (Act No. 69 of 1901)	1,634 4 0	80 4 0	1,714 8 0	.....	1,714 8 0
Centenary Park Land Sales Account (Act No. 23 of 1904)	1,200 16 5	21,320 19 4	22,521 15 9	22,521 15 9	.....
Closer Settlement, Act No. 37 of 1904	423 2 2	1,454 2 9	1,877 4 11	<i>a</i> 1,877 4 11	.....
Hunter District Water Supply and Sewerage Board—Store Advance Account	346 12 0	2,522 16 10	2,869 8 10	1,827 11 8	1,041 17 2
Hunter District Water Supply and Sewerage Board—Deferred Payments Account	200 12 5	380 1 6	580 13 11	264 18 2	315 15 9
Imperial Pensions Account	413 14 2	23,733 11 10	24,147 6 0	23,364 14 6	782 11 6
Police Reward Fund, Act 25 Vic. No. 16 (For details, see pages 52-53)	6,378 13 0	6,763 19 8	13,142 12 8	<i>b</i> 13,142 12 8	.....
Police Superannuation Fund, Act 25 Vic. No. 16 (For details, see pages 56-63)	9,796 10 3	19,145 2 4	28,941 12 7	<i>b</i> 28,941 12 7	.....
Police Superannuation and Reward Fund, Act No. 28 of 1906 (For details, see pages 66-75) ... ..	.....	20,971 1 3	20,971 1 3	10,772 17 5	10,198 3 10
Public Schools Property Fund (Act 43 Vic. No. 23)	688 10 8	26 0 0	714 10 8	<i>c</i> 714 10 8	.....
Poundage	2,327 17 1	416 12 7	2,744 9 8	831 12 8	1,912 17 0
Public Works Department—Security Deposit Trust Account	9,516 1 6	37,683 9 1	47,199 10 7	36,530 15 11	10,668 14 8
Public Works Department—Services of Other Departments—Advance Account	2,781 17 11	11,333 10 1	14,115 8 0	12,155 8 3	1,959 19 9
Public Works Department—Store Advance Account	63,672 18 5	91,474 15 10	155,147 14 3	100,778 1 6	54,369 12 9
Railway Store Account	153,464 3 9	922,015 11 2	1,075,479 14 11	844,743 8 1	230,736 6 10
Revenue Suspense Account	5,633 17 2	309,161 9 9	314,795 6 11	299,492 18 3	15,302 8 8
Sewerage Contractors' Advance Account	3,908 6 6	1,292 14 11	5,201 1 5	1,732 4 2	3,468 17 3
Tender Board Deposit Trust Account	4,994 12 6	11,910 11 1	16,905 3 7	11,214 9 1	5,690 14 6
Unclaimed Salaries and Wages Account	1,172 15 10	1,725 11 4	2,898 7 2	1,432 1 2	1,466 6 0
Water Supply and Sewerage Board—Store Advance Account	9,146 12 8	30,349 19 11	39,496 12 7	28,842 7 7	10,654 5 0
Water Supply and Sewerage Board—Trust Account	1,000 0 0	.....	1,000 0 0	.....	1,000 0 0
Water and Drainage Loan Redemption Fund ... ..	.....	450 7 6	450 7 6	38 4 10	412 2 8
Sundry Deposits Account	81,682 13 3	196,153 18 2	277,836 11 5	194,311 17 6	83,524 13 11
TOTALS	£ 974,728 18 0	1,847,703 17 5	2,822,432 15 5	1,811,757 11 5	*1,010,675 4 0

a Includes amounts transferred to Closer Settlement Account in terms of section 6, subsection (b), of Public Works and Closer Settlement Funds Act, 1906, £1,719 2s. 6d., and Myall Creek Closer Settlement Suspense Account, £50. *b* The balances at the credit of Police Reward Fund and the Police Superannuation Fund on 31st January, 1907, amounting to £10,685 18s. 6d., were transferred on 1st February, 1907, to the credit of the Police Superannuation and Reward Fund, under the provisions of Act No. 28 of 1906. *c* Transferred to Public Works Account in terms of section 4, subsection (b), of the Public Works and Closer Settlement Funds Act, 1906. * See page 134.

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BORCE,
Chief Accountant.

J. H. CARRUTHERS,
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, 1907, on behalf of the accounts mentioned therein.

Given under my hand, this ninth day of September, 1907.

JOHN VERNON,
Auditor-General.

K.

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, 1907.

OFFICER DEPOSITING.	BALANCES ON THE 30TH JUNE, 1906.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1907.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1907.	BALANCES ON THE 30TH JUNE, 1907.
Official Assignees in Insolvency—	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
W. H. Palmer	279 16 7	159 1 10	438 18 5	169 5 7	269 12 10
N. F. Giblin (deceased)	16 11 0	.....	16 11 0	.....	16 11 0
TOTALS (see page 48) £	296 7 7	159 1 10	455 9 5	169 5 7	286 3 10

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

J. H. CARRUTHERS,
Treasurer.

L.

POLICE REWARD FUND.

(25 VICTORIA No. 16.)

ACCOUNT CURRENT.

OF

RECEIPTS AND DISBURSEMENTS

FROM THE

1ST JULY, 1906, TO 31ST JANUARY, 1907.

L.
POLICE RE
(25 VICTORIA
TS AND DISBURSE

Dr.

PARTICULARS OF RECEIPTS.		TOTAL.
	£	s. d.
To BALANCE, 30TH JUNE, 1906	6,378	13 0
To AMOUNT OF FINES, &c., RECEIVED FROM 1ST JULY, 1906, TO 31ST JANUARY, 1907.....	6,763	19 8
Total		13,142 12 8

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

WARD FUND.

No. 16.)

MENTS FROM 1ST JULY, 1906, TO 31ST JANUARY, 1907.

Cr

[illegible]

* The balance at the credit of the Police Reward Fund on 31st January, 1907, was transferred, on 1st February, 1907, to the credit of the Police Superannuation and Reward Fund, under the provisions of Act No. 28, 1906.

J. H. CARRUTHERS,
Treasurer.

M.

POLICE SUPERANNUATION FUND.

(16 VICTORIA No. 33, AND 25 VICTORIA No. 16.)

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

FROM THE

1ST JULY, 1906, TO 31ST JANUARY, 1907.

M.
POLICE SUPER

(25 VICTORIA

Dr. ACCOUNT CURRENT OF RECEIPTS AND DISBURSE

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
To BALANCE, 30TH JUNE, 1906	9,796 10 3
To AMOUNT OF DEDUCTIONS from the SALARIES of the POLICE FORCE, paid into the Treasury from 1st July, 1906, to 31st January, 1907... ..	5,593 9 0
To TRANSFERS from the POLICE REWARD FUND	3,000 0 0
To TRANSFER from CONSOLIDATED REVENUE FUND of amount appropriated under Item No. 15, to meet pensions payable	10,000 0 0
To TRANSFER to POLICE REWARD FUND of amount charged in error in 1905-6 on account of Gratuity to the widow of the late Sub-Inspector A. H. Hinds...	551 13 4
Carried forward	£ 28,941 12 7

ANNUATION FUND.

No. 16.)

MENTS FROM 1st JULY, 1906, TO 31st JANUARY, 1907.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
By PENSIONS PAID—			£ s. d.	£ s. d.
Inspector-General Ed. Fosbery ...	1 April, 1906	31 Dec., 1906	750 0 0	
Superintendent Robert Barry ...	26 Aug., 1906	"	139 2 7	
Superintendent Wm. Camphin ...	1 April, 1906	"	300 0 0	
Superintendent G. C. Carter... ..	"	"	337 10 0	
Superintendent W. C. Casey	"	"	300 0 0	
Superintendent E. Grainger... ..	"	"	375 0 0	
Superintendent W. C. Lynch	"	"	243 15 0	
Superintendent C. Sanderson	"	"	375 0 0	
Inspector Robert Anderson	"	"	243 15 0	
Inspector Alexander Atwill	"	"	243 15 0	
Inspector W. T. Baker	"	25 June, 1906	76 15 9	
Inspector Denis Carroll	"	31 Dec., 1906	243 15 0	
Inspector Roger Fenton	"	30 June, 1906	81 5 0	
Inspector M. E. D. Ford	"	31 Dec., 1906	243 15 0	
Inspector George H. Hyem	"	"	243 15 0	
Inspector Walter Ellison Lenthall ..	"	30 Sept., 1906	162 10 0	
Inspector G. M'Dowell	"	31 Dec., 1906	243 15 0	
Inspector Alexander Mackay	"	"	243 15 0	
Inspector P. Smith	"	"	243 15 0	
Inspector James Stephenson	"	"	243 15 0	
Inspector Thomas Thompson	"	"	243 15 0	
Inspector Isaac Morrow	"	"	243 15 0	
Sub-Inspector Alexander Boyd	"	"	187 10 0	
Sub-Inspector Miles Burns	"	"	187 10 0	
Sub-Inspector Daniel Byrne... ..	"	"	206 5 0	
Sub-Inspector John Carroll	"	"	187 10 0	
Sub-Inspector James Cornett	"	"	187 10 0	
Sub-Inspector Fred. Fowler	"	"	206 5 0	
Sub-Inspector Thomas Grieve	"	"	144 7 6	
Sub-Inspector Samuel D. Johnston ...	"	"	140 12 6	
Sub-Inspector W. T. Langworthy	"	"	206 5 0	
Sub-Inspector William Long	"	25 Oct., 1906	141 19 8	
Sub-Inspector J. McKeague... ..	"	31 Dec., 1906	187 10 0	
Sub-Inspector A. H. Strachan	"	"	206 5 0	
Acting Sub-Inspector Thomas H. Webb	"	"	96 5 0	
Senior Sergeant Hugh Abercrombie...	"	"	144 7 6	
Senior Sergeant Robert Bell... ..	"	"	144 7 6	
Senior Sergeant Joseph Bradwell ...	"	"	144 7 6	
Senior Sergeant John L. Dale	"	"	144 7 6	
Senior Sergeant John H. Day	21 Aug., 1906	"	69 16 6	
Senior Sergeant H. T. Dunn... ..	1 April, 1906	"	107 14 2	
Senior Sergeant John P. Ewing	"	"	144 7 6	
Senior Sergeant Jeremiah Frewin ...	"	"	48 2 6	
Senior Sergeant Wm. Hogan	1 Oct., 1906	"	46 4 0	
Senior Sergeant Jas. Harper... ..	1 April, 1906	"	127 3 9	
Senior Sergeant Wm. Hicks... ..	"	"	144 7 6	
Senior Sergeant John Houlahan	"	"	144 7 6	
Senior Sergeant Alexander Kennedy	4 July, 1906	"	68 15 10	
Senior Sergeant John Kenny	1 April, 1906	"	107 14 2	
Senior Sergeant Henry Kirby	"	"	144 7 6	
Senior Sergeant William Lee	"	"	107 14 2	
Senior Sergeant James McIntosh ...	1 Oct., 1906	"	48 6 0	
Senior Sergeant T. McLelland	1 April, 1906	"	144 7 6	
Senior Sergeant Wm. M'Manamy	"	"	144 7 6	
Senior Sergeant Michael Moylan	"	"	144 7 6	
Senior Sergeant Wm. Henry Prior ...	20 Sept., 1906	"	54 1 6	
Senior Sergeant H. Sharp	1 April, 1906	"	144 7 6	
Senior Sergeant George Thompson ...	1 Jan., 1906	16 Jan., 1906	7 8 0	
Carried forward	£		10,633 8 7	

POLICE SUPER

Dr.

ACCOUNT CURRENT of RECEIPTS and DISBURSE

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 28,941 12 7
Carried forward	£ 28,941 12 7

ANNUATION FUND.

MENTS from 1st July, 1906, to 31st January, 1907—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
Brought forward ... ..	£ .....	.....	£ s. d. 10,633 8 7	£ s. d.
BY PENSIONS PAID—continued.				
Sergeant M. Agnew	1 April, 1906	31 Dec., 1906	127 3 9	
Sergeant James Brennan	"	"	110 0 0	
Sergeant F. E. Brown	"	"	127 3 9	
Sergeant J. W. Cade	"	"	127 3 9	
Sergeant Michael Carroll	"	"	127 3 9	
Sergeant Gordon Dawson	"	"	127 3 9	
Sergeant Michael Fagan	"	"	127 3 9	
Sergeant H. E. Ferris	"	"	127 3 9	
Sergeant John Flaherty	"	"	127 3 9	
Sergeant R. Gamble	"	"	127 3 9	
Sergeant Lewis Griffiths	"	"	127 3 9	
Sergeant Michael Hanly	"	"	127 3 9	
Sergeant Thomas Hickey	"	"	127 3 9	
Sergeant Myles Higgins	"	"	127 3 9	
Sergeant John Hurley	"	"	127 3 9	
Sergeant J. M'Carthy	"	"	110 0 0	
Sergeant J. M'Elligott	"	"	110 0 0	
Sergeant J. E. Madden	"	"	110 0 0	
Sergeant John Maguire	"	"	127 3 9	
Sergeant William Martin	"	"	110 0 0	
Sergeant William Morrow	"	"	95 2 1	
Sergeant Thos. Muldoon	"	"	127 3 9	
Sergeant Thomas Mulqueeny	"	"	127 3 9	
Sergeant Thos. O'Brien	"	"	127 3 9	
Sergeant Thomas Olver	24 April, 1906	"	116 11 0	
Sergeant Wm. Parker	1 April, 1906	"	127 3 9	
Sergeant G. Salter	"	"	127 3 9	
Sergeant J. Shillington	"	"	110 0 0	
Sergeant T. Smith	"	"	127 3 9	
Sergeant H. Thompson	"	"	127 3 9	
Sergeant John Tysoe	"	"	127 3 9	
Sergeant David Walker	"	"	127 3 9	
Senior Detective M. J. Thomas	"	"	178 15 0	
Senior Constable Thomas E. Austin	"	"	55 0 0	
Senior Constable Henry Bassmann	"	"	82 10 0	
Senior Constable John Brennan	"	"	73 6 8	
Senior Constable James Campbell	"	"	55 0 0	
Senior Constable Charles Chappell	1 Oct., 1906	"	36 16 0	
Senior Constable Michael Colgan	1 April, 1906	"	110 0 0	
Senior Constable Thomas Condran	24 April, 1906	"	98 14 0	
Senior Constable T. Daley	1 April, 1906	"	103 2 6	
Senior Constable George F. Davis	"	30 Sept., 1906	73 4 0	
Senior Constable Caleb Dean	"	31 Dec., 1906	110 0 0	
Senior Constable John Dobbs	"	"	110 0 0	
Senior Constable Edward Dowling	"	"	110 0 0	
Senior Constable Henry Finlay	"	"	51 11 3	
Senior Constable Robert Gracey	"	"	110 0 0	
Senior Constable Thomas Grice	21 Aug., 1906	"	51 2 0	
Senior Constable James Hassard	1 April, 1906	"	82 10 0	
Senior Constable Richard H. Jordan	21 Aug., 1906	"	53 4 0	
Senior Constable Montgomery Jones	1 April, 1906	"	110 0 0	
Senior Constable Robert Kennedy	"	"	68 15 0	
Senior Constable John Loughlin	"	"	110 0 0	
Senior Constable Michael Loughnane	"	"	110 0 0	
Senior Constable John McColl	"	"	82 10 0	
Senior Constable John McKenzie	"	"	110 0 0	
Senior Constable Bernard McKeon	"	"	110 0 0	
Senior Constable John McNeely	"	"	110 0 0	
Senior Constable John Mara	"	"	82 10 0	
Carried forward ... ..	£ .....	.....	16,996 2 1	

POLICE SUPER

Dr.

ACCOUNT CURRENT of RECEIPTS and DISBURSEMENTS

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 28,941 12 7
Carried forward	£ 28,941 12 7

ANNUATION FUND.

from 1st July, 1906, to 31st January, 1907—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
Brought forward ... ..	£ .....	.....	£ s. d. 16,996 2 1	£ s. d.
By PENSIONS PAID—continued.				
Senior Constable W. Matthews ...	1 April, 1906	31 Dec., 1906	110 0 0	
Senior Constable John Meara ...	"	"	110 0 0	
Senior Constable Donald Miller ...	"	"	110 0 0	
Senior Constable James Noonan ...	"	"	103 2 6	
Senior Constable P. O'Reilly ...	"	"	110 0 0	
Senior Constable Daniel O'Sullivan ...	"	19 Aug., 1906	42 6 0	
Senior Constable H. Parr ...	"	31 Dec., 1906	110 0 0	
Senior Constable Charles Pearson ...	"	"	110 0 0	
Senior Constable Simon Pritzler ...	"	"	110 0 0	
Senior Constable J. Roberts ...	"	"	110 0 0	
Senior Constable Patrick Ryan ...	"	"	110 0 0	
Senior Constable A. H. Sandry ...	"	"	73 6 8	
Senior Constable Owen Shanaghan ...	20 Nov., 1906	"	16 16 0	
Senior Constable James Shearer ...	1 April, 1906	"	110 0 0	
Senior Constable Wm. Sinclair ...	"	"	110 0 0	
Senior Constable Thomas S. Slack ...	"	"	110 0 0	
Senior Constable C. Steel ...	"	"	110 0 0	
Senior Constable Frederick Sutton ...	"	"	110 0 0	
Senior Constable James Treacy ...	"	"	110 0 0	
Senior Constable Charles Walmsley ...	"	"	51 11 3	
Senior Constable Lewis F. Ward ...	"	"	82 10 0	
Senior Constable G. Wells ...	"	"	110 0 0	
Senior Constable George Young ...	"	"	110 0 0	
Constable John F. Alford ...	"	"	68 15 0	
Constable Wm. Beatty ...	"	"	103 2 6	
Constable William Board ...	"	"	103 2 6	
Constable Joseph Boyan ...	"	"	103 2 6	
Constable James Brassington ...	"	"	103 2 6	
Constable Wm. Bressington ...	"	"	103 2 6	
Constable C. H. Curll ...	29 Nov., 1906	"	10 10 0	
Constable John Caban ...	1 April, 1906	"	103 2 6	
Constable James Christison ...	"	"	49 9 3	
Constable John Colleton ...	"	6 Aug., 1906	29 17 4	
Constable M. A. Conroy ...	"	14 Nov., 1906	39 18 0	
Constable Nicholas Daly ...	"	31 Dec., 1906	103 2 6	
Constable George Dearden ...	"	"	66 9 2	
Constable James Delaney ...	"	"	103 2 6	
Constable James Dillon ...	"	"	68 15 0	
Constable Michael Duffy ...	"	28 June, 1906	33 7 6	
Constable George Eggins ...	"	31 Dec., 1906	76 15 5	
Constable Francis Eglington ...	"	"	103 2 6	
Constable Thos. Flynn ...	"	"	103 2 6	
Constable Michael H. Fox ...	"	"	103 2 6	
Constable Thomas Franklin ...	"	"	68 15 0	
Constable Michael Gallagher ...	"	"	103 2 6	
Constable Thomas A. Harricks ...	"	"	103 2 6	
Constable Patrick Healey ...	"	"	103 2 6	
Constable John Henery ...	"	"	72 3 9	
Constable J. A. Jeacocke ...	"	"	103 2 6	
Constable William Johnston ...	"	"	103 2 6	
Constable Myles King ...	"	30 Sept., 1906	34 6 3	
Constable John Lawler ...	"	31 Dec., 1906	76 15 5	
Constable George Lesmond ...	"	"	103 2 6	
Constable Richard Lisson ...	"	"	96 5 0	
Constable Thomas Lyons ...	"	"	48 2 6	
Constable Thomas Maloney ...	"	"	101 0 6	
Carried forward ... ..	£ .....	.....	21,930 2 1	

POLICE SUPER

Dr.

ACCOUNT CURRENT of RECEIPTS and DISBURSEMENTS

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 28,941 12 7
TOTAL	£ 28,941 12 7

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

ANNUATION FUND.

from 1st July, 1906, to 31st January, 1907—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
			£ s. d.	£ s. d.
Brought forward ...	£ .....	.....	21,930 2 1	
BY PENSIONS PAID—continued.				
Constable John McLeod ...	1 April, 1906	31 Dec., 1906	103 2 6	
Constable John McLoughlin ...	"	"	103 2 6	
Constable James McMahan ...	"	"	76 15 5	
Constable James McGillion ...	1 Dec., 1906	"	11 12 6	
Constable John Joseph McSweeney ...	1 April, 1906	"	51 11 3	
Constable Alex. Mackay ...	"	"	68 15 0	
Constable Samuel J. May ...	"	"	68 15 0	
Constable Michael Moran ...	"	"	103 2 6	
Constable Patrick Moran ...	"	"	96 5 0	
Constable John Moloney ...	"	"	76 15 5	
Constable John Mortimer ...	"	30 June, 1906	25 8 1	
Constable Charles Murphy ...	"	31 Dec., 1906	103 2 6	
Constable John Nevin ...	"	"	103 2 6	
Constable Patrick O'Brien ...	"	"	103 2 6	
Constable William James Orr ...	20 Nov., 1906	"	5 15 6	
Constable William F. Osborn ...	1 April, 1906	"	103 2 6	
Constable George Payne ...	"	31 Oct., 1906	37 9 0	
Constable Alexander Pirie ...	"	31 Dec., 1906	76 15 5	
Constable T. Quinn ...	"	"	103 2 6	
Constable Oliver Rea ...	"	30 Sept., 1906	18 6 0	
Constable John Robson ...	"	31 Dec., 1906	103 2 6	
Constable James Rutledge ...	"	"	103 2 6	
Constable Henry A. Slater ...	"	"	56 5 0	
Constable Edward Smith ...	"	"	96 5 0	
Constable Roger Sparkes ...	"	"	103 2 6	
Constable Robert Stapleton ...	"	"	103 2 6	
Constable Ernest Stüve ...	"	"	96 5 0	
Constable James J. Sullivan ...	"	30 Sept., 1906	51 1 9	
Constable James Thompson ...	"	"	27 9 0	
Constable John J. Timbs ...	20 June, 1906	31 Dec., 1906	73 2 6	
				24,182 3 11
BY AMOUNTS PAID AS GRATUITIES on leaving the Police Force:—				
Sub-Inspector William Tennent Moss ...			414 11 4	
Constable A. S. Middleton ...			177 18 0	
Constable Thomas H. Newing ...			132 18 0	
Constable E. M. Hogan ...			222 18 0	
				948 5 4
BY MISCELLANEOUS PAYMENTS:—				
Medical Fees ...			10 10 0	
Bandmaster W. G. Bentley—Refund of 3 per cent. deduction, 1st April, 1901, to 31st December, 1906 ...			18 18 7	
				29 8 7
Total Payments ...			£	25,159 17 10
BY BALANCE, 31st January, 1907 ...				*3,781 14 9
TOTAL ...			£	28,941 12 7

* The balance at the credit of the Police Superannuation Fund on 31st January, 1907, was transferred on 1st February, 1907, to the credit of the Police Superannuation and Reward Fund, under the provisions of Act No. 28, 1906.

J. H. CARRUTHERS,
Treasurer.

N.

POLICE SUPERANNUATION AND REWARD FUND.

(ACT No. 23 OF 1906.)

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

FROM THE

1ST FEBRUARY TO 30TH JUNE, 1907.

POLICE SUPERANNUATION

(ACT No. 28

Dr.

ACCOUNT CURRENT OF RECEIPTS AND DISBURSEMENTS

PARTICULARS OF RECEIPTS.	TOTAL.
To BALANCE, 1ST FEBRUARY, 1907—	£ s. d.
Balance at credit of Police Reward Fund £ s. d.	
Balance at credit of Police Superannuation Fund 6,904 3 9	
Balance at credit of Police Superannuation Fund 3,781 14 9	
	10,685 18 6
To AMOUNT OF DEDUCTIONS from the SALARIES of the POLICE FORCE, FINES, &c., paid into the Treasury from 1st February to 30th June, 1907	10,285 2 9
Carried forward	£ 20,971 1 3

AND REWARD FUND.

OF 1906.)

FROM 1ST FEBRUARY TO 30TH JUNE, 1907.

Cr.

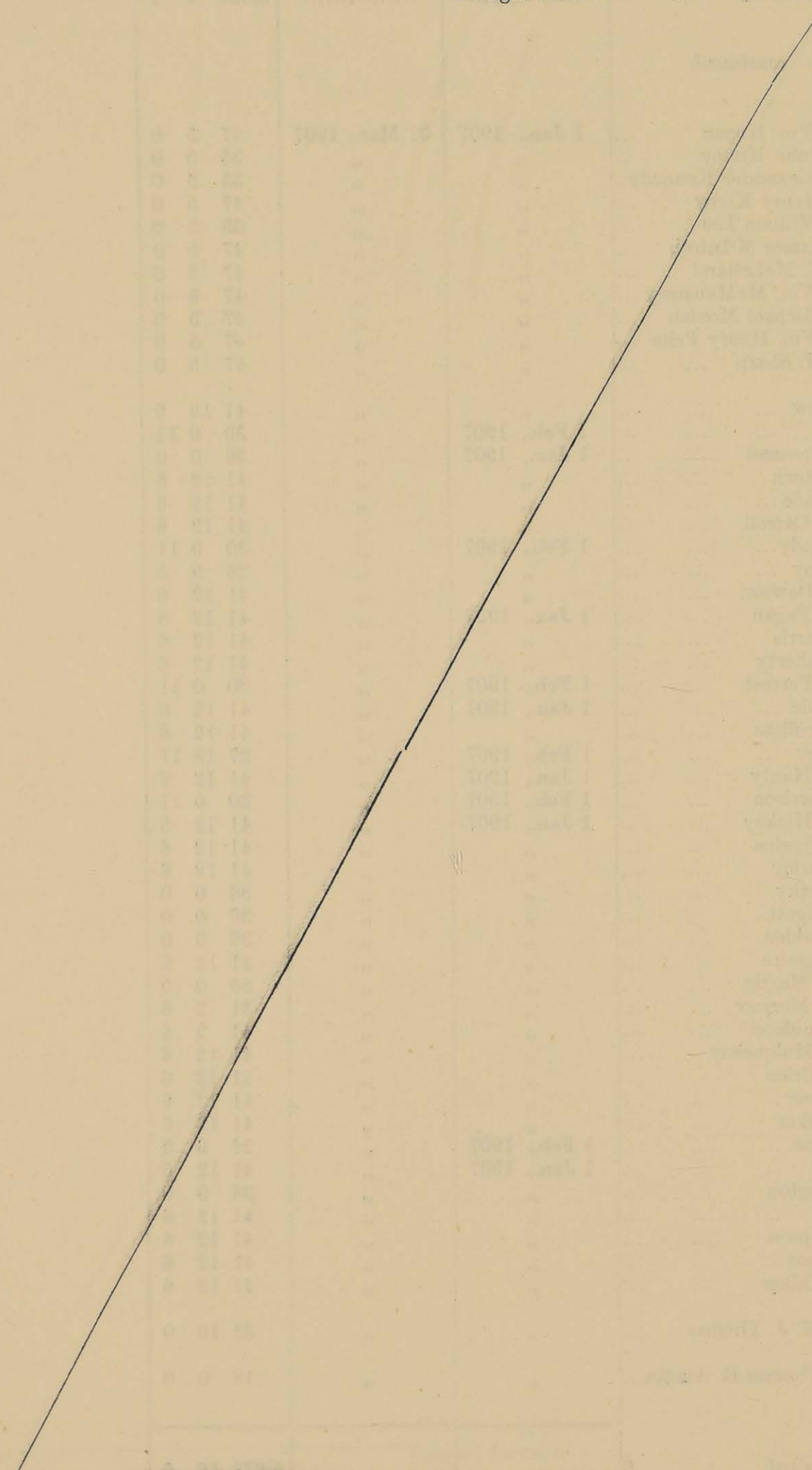
NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
By PENSIONS PAID—			£ s. d.	£ s. d.
Inspector-General Ed. Fosbery ...	1 Jan., 1907	31 Mar., 1907	250 0 0	
Superintendent Robert Barry ...	"	"	100 0 0	
Superintendent M. Brennan ...	1 Feb., 1907	"	80 16 8	
Superintendent Wm. Camphin ...	1 Jan., 1907	"	100 0 0	
Superintendent G. C. Carter ...	"	"	112 10 0	
Superintendent W. C. Casey ...	"	"	100 0 0	
Superintendent S. J. Cotter ...	1 Feb., 1907	"	72 15 0	
Superintendent E. Grainger ...	1 Jan., 1907	"	125 0 0	
Superintendent James Garland ...	1 Oct., 1904	17 Nov., 1904	39 2 7	
Superintendent W. C. Lynch ...	1 Jan., 1907	31 Mar., 1907	81 5 0	
Superintendent R. Latimer ...	1 Feb., 1907	"	72 15 0	
Superintendent C. Sanderson ...	1 Jan., 1907	"	125 0 0	
Superintendent R. F. Creaghe ...	1 Feb., 1907	"	80 16 8	
Inspector Robert Anderson ...	1 Jan., 1907	"	81 5 0	
Inspector Alexander Atwill ...	"	"	81 5 0	
Inspector Denis Carroll ...	"	"	81 5 0	
Inspector Roger Fenton ...	1 July, 1906	10 Aug., 1906	36 4 2	
Inspector M. E. D. Ford ...	1 Jan., 1907	31 Mar., 1907	81 5 0	
Inspector George H. Hyem ...	"	"	81 5 0	
Inspector Walter Ellison Lenthall ...	1 Oct., 1906	"	162 10 0	
Inspector Isaac Morrow ...	1 Jan., 1907	"	81 5 0	
Inspector G. M'Dowell ...	"	"	81 5 0	
Inspector Alexander Mackay ...	"	"	81 5 0	
Inspector J. Robinson ...	1 Feb., 1907	"	52 10 10	
Inspector P. Smith ...	1 Jan., 1907	"	81 5 0	
Inspector James Stephenson ...	"	"	81 5 0	
Inspector Thomas Thompson ...	"	"	81 5 0	
Sub-Inspector J. K. Broderick ...	1 Feb., 1907	"	40 8 4	
Sub-Inspector Alexander Boyd ...	1 Jan., 1907	"	62 10 0	
Sub-Inspector Henry Bragg ...	1 Feb., 1907	"	40 8 4	
Sub-Inspector Miles Burns ...	1 Jan., 1907	"	62 10 0	
Sub-Inspector Daniel Byrne ...	"	"	68 15 0	
Sub-Inspector John Carroll ...	"	"	62 10 0	
Sub-Inspector James Cornett ...	"	"	62 10 0	
Sub-Inspector M. D'Arcy ...	1 Feb., 1907	"	40 8 4	
Sub-Inspector Fred. Fowler ...	1 Jan., 1907	"	68 15 0	
Sub-Inspector Thomas Grieve ...	"	"	47 5 0	
Sub-Inspector S. D. Johnston ...	"	12 Jan., 1907	6 5 0	
Sub-Inspector W. T. Langworthy ...	"	31 Mar., 1907	68 15 0	
Sub-Inspector James Morris ...	1 Feb., 1907	"	40 3 4	
Sub-Inspector J. McKeague ...	1 Jan., 1907	"	62 10 0	
Sub-Inspector Thomas Parker ...	1 Feb., 1907	"	40 8 4	
Sub-Inspector A. H. Strachan ...	1 Jan., 1907	"	68 15 0	
Acting Sub-Inspector Thomas H. Webb ...	"	"	31 10 0	
Senior Sergeant Hugh Abercrombie ...	"	"	47 5 0	
Senior Sergeant Robert Bell ...	"	"	47 5 0	
Senior Sergeant Joseph Bradwell ...	"	"	47 5 0	
Senior Sergeant John L. Dale ...	"	"	47 5 0	
Senior Sergeant John H. Day ...	"	"	47 5 0	
Senior Sergeant H. T. Dunn ...	"	"	35 5 0	
Senior Sergeant John P. Ewing ...	"	"	47 5 0	
Senior Sergeant Jeremiah Frewin ...	"	"	15 15 0	
Senior Sergeant Jas. Harper ...	"	"	41 12 6	
Senior Sergeant Wm. Hicks ...	"	"	47 5 0	
Senior Sergeant John Houlahan ...	"	"	47 5 0	
Carried forward ...	£		3,830 5 1	

PARTICULARS OF RECEIPTS.				TOTAL.		
				£	s.	d.
Brought forward	...	...	£	20,971	1	3
<div style="position: relative; height: 800px; width: 100%; border-left: 1px solid black; border-right: 1px solid black;"> <div style="position: absolute; top: 0; right: 0; width: 100%; height: 100%; border-left: 1px solid black; border-right: 1px solid black;"></div> </div>						
Carried forward	...	...	£	20,971	1	3

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT] DRAWN.	TOTAL.
	From	To		
Brought forward ... ..	.....	.....	£ s. d. 3,830 5 1	£ s. d.
BY PENSIONS PAID—continued.				
Senior Sergeant Wm. Hogan	1 Jan., 1907	31 Mar., 1907	47 5 0	
Senior Sergeant John Kenny	"	"	35 5 0	
Senior Sergeant Alexander Kennedy..	"	"	35 5 0	
Senior Sergeant Henry Kirby	"	"	47 5 0	
Senior Sergeant William Lee	"	"	35 5 0	
Senior Sergeant James M'Intosh	"	"	47 5 0	
Senior Sergeant T. McLelland	"	"	47 5 0	
Senior Sergeant Wm. McManamey	"	"	47 5 0	
Senior Sergeant Michael Moylan	"	"	47 5 0	
Senior Sergeant Wm. Henry Prior	"	"	47 5 0	
Senior Sergeant H. Sharp	"	"	47 5 0	
Sergeant M. Agnew	"	"	41 12 6	
Sergeant G. Boyd	1 Feb., 1907	"	30 0 11	
Sergeant James Brennan	1 Jan., 1907	"	36 0 0	
Sergeant F. E. Brown	"	"	41 12 6	
Sergeant J. W. Cade	"	"	41 12 6	
Sergeant Michael Carroll	"	"	41 12 6	
Sergeant John Coady... ..	1 Feb., 1907	"	30 0 11	
Sergeant R. Coveny	"	"	26 9 5	
Sergeant Gordon Dawson	"	"	41 12 6	
Sergeant Michael Fagan	1 Jan., 1907	"	41 12 6	
Sergeant H. E. Ferris	"	"	41 12 6	
Sergeant John Flaherty	"	"	41 12 6	
Sergeant Thomas Forrest	1 Feb., 1907	"	30 0 11	
Sergeant R. Gamble	1 Jan., 1907	"	41 12 6	
Sergeant Lewis Griffiths	"	"	41 12 6	
Sergeant J. Harvey	1 Feb., 1907	"	27 18 11	
Sergeant Michael Hanly	1 Jan., 1907	"	41 12 6	
Sergeant A. J. Harrison	1 Feb., 1907	"	30 0 11	
Sergeant Thomas Hickey	1 Jan., 1907	"	41 12 6	
Sergeant Myles Higgins	"	"	41 12 6	
Sergeant John Hurley	"	"	41 12 6	
Sergeant J. McCarthy	"	"	36 0 0	
Sergeant J. McElligott	"	"	36 0 0	
Sergeant J. E. Madden	"	"	36 0 0	
Sergeant John Maguire	"	"	41 12 6	
Sergeant William Martin	"	"	36 0 0	
Sergeant William Morrow	"	"	31 2 6	
Sergeant Thos. Muldoon	"	"	41 2 6	
Sergeant Thomas Mulqueeney	"	"	41 12 6	
Sergeant Thos. O'Brien	"	"	41 12 6	
Sergeant Thos. Olver... ..	"	"	41 12 6	
Sergeant Wm. Parker	"	"	41 12 6	
Sergeant H. Preston	1 Feb., 1907	"	26 9 5	
Sergeant G. Salter	1 Jan., 1907	"	41 12 6	
Sergeant J. Shillington	"	"	36 0 0	
Sergeant T. Smith	"	"	41 12 6	
Sergeant H. Thompson	"	"	41 12 6	
Sergeant John Tysoe	"	"	41 12 6	
Sergeant David Walker	"	"	41 12 6	
Senior Detective M. J. Thomas	"	"	58 10 0	
Senior Constable Thomas E. Austin...	"	"	18 0 0	
Carried forward	£		5,878 16 6	

POLICE SUPERANNUATION
ACCOUNT CURRENT of RECEIPTS and DISBURSEMENTS

Dr.

PARTICULARS OF RECEIPTS.				TOTAL.
Brought forward	...	...	£	£ s. d. 20,971 1 3
				
Carried forward	...	...	£	£ s. d. 20,971 1 3

AND REWARD FUND.

from 1st February to 30th June, 1907—*continued.*

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
Brought forward ... £	.....	.....	£ s. d. 5,878 16 6	£ s. d.
BY PENSIONS PAID---continued.				
Senior Constable Henry Bassmann ...	1 Jan., 1907	31 Mar., 1907	27 0 0	
Senior Constable G. H. Billson ...	1 Feb., 1907	"	9 6 11	
Senior Constable John Brennan ...	1 Jan., 1907	"	24 0 0	
Senior Constable James Campbell ...	"	"	18 0 0	
Senior Constable Charles Chappel ...	"	"	36 0 0	
Senior Constable Michael Colgan ...	"	"	36 0 0	
Senior Constable Thomas Condran ...	"	"	36 0 0	
Senior Constable T. Daley ...	"	"	33 15 0	
Senior Constable George F. Davis ...	"	"	72 16 0	
Senior Constable Caleb Dean ...	"	"	36 0 0	
Senior Constable John Dobbs ...	"	"	36 0 0	
Senior Constable Edward Dowling ...	"	"	36 0 0	
Senior Constable Henry Finlay ...	"	"	16 17 6	
Senior Constable J. T. Fletcher ...	1 Feb., 1907	"	22 17 10	
Senior Constable Robert Gracey ...	1 Jan., 1907	"	36 0 0	
Senior Constable Thomas Grice ...	"	"	36 0 0	
Senior Constable James Hassard ...	"	"	27 0 0	
Senior Constable Richard Henry Jordan ...	"	"	36 0 0	
Senior Constable Montgomery Jones ...	"	"	36 0 0	
Senior Constable Robert Kennedy ...	"	"	22 10 0	
Senior Constable John Loughlin ...	"	"	36 0 0	
Senior Constable Michael Loughnane ...	"	"	36 0 0	
Senior Constable John McColl ...	"	"	27 0 0	
Senior Constable John McKenzie ...	"	"	36 0 0	
Senior Constable Bernard McKeon ...	"	"	36 0 0	
Senior Constable John McNeely ...	"	"	36 0 0	
Senior Constable John Mara ...	"	"	27 0 0	
Senior Constable W. Matthews ...	"	"	36 0 0	
Senior Constable John Meara ...	"	"	36 0 0	
Senior Constable Donald Miller ...	"	"	36 0 0	
Senior Constable James Noonan ...	"	"	33 15 0	
Senior Constable P. O'Reilly ...	"	"	36 0 0	
Senior Constable J. R. O'Leary ...	1 Mar., 1907	"	9 18 7	
Senior Constable H. Parr ...	1 Jan., 1907	"	36 0 0	
Senior Constable Charles Pearson ...	"	"	36 0 0	
Senior Constable Simon Pritzler ...	"	"	36 0 0	
Senior Constable J. Roberts ...	"	"	36 0 0	
Senior Constable Patrick Ryan ...	"	"	36 0 0	
Senior Constable A. H. Sandry ...	"	"	24 0 0	
Senior Constable Owen Shanaghan ...	"	"	36 0 0	
Senior Constable James Shearer ...	"	"	36 0 0	
Senior Constable Wm. Sinclair ...	"	"	36 0 0	
Senior Constable Thomas S. Slack ...	"	"	36 0 0	
Senior Constable C. Steel ...	"	"	36 0 0	
Senior Constable Frederick Sutton ...	"	"	36 0 0	
Senior Constable James Treacy ...	"	"	36 0 0	
Senior Constable Charles Walmsley ...	"	"	16 17 6	
Senior Constable Lewis F. Ward ...	"	"	27 0 0	
Senior Constable G. Wells ...	"	"	36 0 0	
Senior Constable George Young ...	"	"	36 0 0	
Constable John F. Alford ...	"	"	22 10 0	
Constable Wm. Beatty ...	"	"	33 15 0	
Constable William Board ...	"	"	33 15 0	
Constable Joseph Boyan ...	"	"	33 15 0	
Carried forward ... £	.....	.....	7,630 5 10	

POLICE SUPERANNUATION

Dr.

ACCOUNT CURRENT of RECEIPTS and DISBURSEMENTS

PARTICULARS OF RECEIPTS.				TOTAL.	
				£	s. d.
Brought forward	...	...	£	20,971	1 3
Carried forward				£	20,971 1 3

AND REWARD FUND.

from 1st February to 30th June, 1907—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
Brought forward...	£	.....	£ s. d. 7,630 5 10	£ s. d.
BY PENSIONS PAID—continued.				
Constable James Brassington	1 Jan., 1907	31 Mar., 1907	33 15 0	
Constable Wm. Bressington	"	"	33 15 0	
Constable John Caban	"	"	33 15 0	
Constable James Christison	"	"	16 17 6	
Constable C. H. Curl	"	"	22 10 0	
Constable Nicholas Daly	"	"	33 15 0	
Constable George Dearden	"	"	21 15 0	
Constable James Delaney	"	"	33 15 0	
Constable James Dillon	"	"	22 10 0	
Constable John Dundas	1 Feb., 1907	"	16 1 11	
Constable George Eggins	1 Jan., 1907	"	25 2 6	
Constable Francis Eglington	"	"	33 15 0	
Constable Thos. Flynn	"	"	33 15 0	
Constable Michael H. Fox	"	"	33 15 0	
Constable Thomas Franklin	"	"	22 10 0	
Constable E. W. Gess	1 Mar., 1907	"	5 8 4	
Constable Michael Gallagher	1 Jan., 1907	"	33 15 0	
Constable S. Glanville	1 Feb., 1907	"	15 1 5	
Constable Thomas A. Harricks	1 Jan., 1907	"	33 15 0	
Constable William Hatherley	1 Feb., 1907	"	16 1 11	
Constable Patrick Healey	1 Jan., 1907	"	33 15 0	
Constable John Henery	"	"	23 12 6	
Constable J. A. Jeacocke	"	"	33 15 0	
Constable William Johnston	"	"	33 15 0	
Constable Myles King	1 Oct., 1906	"	34 2 6	
Constable John Lawler	1 Jan., 1907	"	25 2 6	
Constable George Lesmond	"	"	33 15 0	
Constable Richard Lisson	"	"	31 10 0	
Constable Thomas Lyons	"	"	15 15 0	
Constable E. A. Makeig	1 Feb., 1907	"	21 9 3	
Constable Thomas Moloney	1 Jan., 1907	"	33 15 0	
Constable James McGillion	"	"	33 15 0	
Constable John McLeod	"	"	33 15 0	
Constable John McLoughlin	"	"	33 15 0	
Constable James McMahon	"	"	25 2 6	
Constable John Joseph McSweeney	"	"	16 17 6	
Constable Alex. Mackay	"	"	22 10 0	
Constable Samuel J. May	"	"	22 10 0	
Constable Michael Moran	"	"	33 15 0	
Constable Patrick Moran	"	"	31 10 0	
Constable John Moloney	"	"	25 2 6	
Constable Charles Murphy	"	"	33 15 0	
Constable John Nevin	"	"	33 15 0	
Constable Patrick O'Brien	"	"	33 15 0	
Constable Wm. J. Orr	"	"	16 17 6	
Constable William F. Osborn	"	"	33 15 0	
Constable George Payne	1 Nov., 1906	"	26 8 6	
Constable Alexander Pirie	"	"	25 2 6	
Constable T. Quinn	"	"	33 15 0	
Constable Oliver Rea	1 Oct., 1906	"	18 4 0	
Constable John Robson	1 Jan., 1907	"	33 15 0	
Constable Wm. Russell	1 Mar., 1907	"	3 10 9	
Constable James Rutledge	1 Jan., 1907	"	33 15 0	
Constable Henry A. Slater	"	"	18 15 0	
Constable Edward Smith	"	"	31 10 0	
Constable Roger Sparkes	"	"	33 15 0	
Carried forward	£	.....	9,161 1 11	

POLICE SUPERANNUATION

Dr.

ACCOUNT CURRENT of RECEIPTS and DISBURSEMENTS

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 20,971 1 3
TOTAL	£ 20,971 1 3

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

AND REWARD FUND.

from 1st February to 30th June, 1907—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
Brought forward	£ 9,161 1 11	£ s. d.
BY PENSIONS PAID—continued.				
Constable Robert Stapleton	1 Jan., 1907	31 Mar., 1907	33 15 0	9,352 4 0
Constable W. Stapleton	1 Feb., 1907	"	13 19 11	
Constable Ernest Stüve	1 Jan., 1907	"	31 10 0	
Constable James J. Sullivan	1 Oct., 1906	"	50 16 2	
Constable John Timbs	1 Jan., 1907	31 Mar., 1907	33 15 0	
Constable James Thompson	1 Oct., 1906	"	27 6 0	
Elizabeth Bremner, widow of Inspector James Bremner	1 Jan., 1907	31 Mar., 1907	50 0 0	
Margaret Beatty, widow of late Sergeant James Beatty	"	"	18 15 0	
Annie Guilfoyle, widow of late Constable Guilfoyle	"	"	25 0 0	
Bridget Grundy, widow of the late Constable Wm. F. Grundy	"	"	10 0 0	
Mary L. Gilholm, widow of late First-class Constable Joseph William Gilholm	"	"	12 10 0	232 0 0
Annie Justin, widow of the late Constable Wm. Justin	"	"	12 10 0	
Caroline Barbara Murrow, widow of late Senior Constable Henry Murrow	"	"	25 0 0	
Eliza Murdock, widow of late Senior Constable James G. Murdock	"	"	17 10 0	
Clara L. McGuffie, widow of the late Sergeant John McGuffie	"	"	15 0 0	
Elizabeth Nelson, widow of late Constable Samuel Nelson	"	"	3 15 0	
Elizabeth F. Pearce, widow of the late Constable Wm. Henry Pearce	"	"	17 0 0	
Frances Wallace, widow of the late Constable John Wallace	"	"	25 0 0	
BY AMOUNTS PAID AS GRATUITIES on leaving the Police Force:—				
Senior Constable E. J. Hughes			120 0 0	903 0 0
Florrie May Lennard, widow of the late Senior Constable Thomas Lennard			240 0 0	
Fannie McDowall, widow of the late Senior Constable A. McDowall			240 0 0	
Sarah Thomas, widow of the late Senior Constable Francis Thomas			240 0 0	
Susan Jeacocke, widow of the late Constable J. W. Jeacocke			63 0 0	
BY MISCELLANEOUS PAYMENTS:—				285 13 5
Gratuities for assisting the Police			131 0 0	
Transferred to Consolidated Revenue Fund—amounts credited in error to this Fund			18 15 0	
Refund of Fines			37 7 11	
Funeral expenses of deceased constables			35 0 0	
Refund of amount handed over to the Police			12 4 6	
Medical Fees			27 6 0	
Rewards to Police Officers for recapturing prisoners			24 0 0	
TOTAL PAYMENTS				10,772 17 5
By BALANCE, 30th June, 1907				10,198 3 10
TOTAL			£	20,971 1 3

The balances at the credit of Police Reward Fund and the Police Superannuation Fund on 31st January, 1907, amounting to £10,685 18s. 6d., were transferred on 1st February, 1907, to the credit of the Police Superannuation and Reward Fund, under the provisions of Act No. 28, 1906.

J. H. CARRUTHERS,
Treasurer.

SPECIAL ACCOUNTS

STATEMENT of RECEIPTS and PAYMENTS in the Year ended 30th June, 1907.

ACCOUNTS.									BALANCES ON 30TH JUNE, 1906.	RECEIPTS IN THE YEAR ENDED 30TH JUNE, 1907.	TOTAL.	PAYMENTS IN THE YEAR ENDED 30TH JUNE, 1907.	BALANCES ON 30TH JUNE, 1907.
Colonial Treasurer's—									£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Master in Equity Account	...	...	...	...	...	...	...	...	152,602 6 3	111,837 9 11	264,439 16 2	218,392 5 6	46,047 10 8
Master in Lunacy Account	...	...	...	...	...	...	...	...	72,386 0 0	98,518 10 4	170,904 10 4	144,955 2 0	25,949 8 4
Curator of Intestate Estates Account	...	...	...	...	...	...	...	...	99,266 8 5	51,007 13 10	150,274 2 3	52,026 5 6	98,247 16 9
Prothonotary Account	...	...	...	...	...	...	...	...	5,317 19 1	5,691 13 2	11,009 12 3	9,766 9 7	1,243 2 8
Registrar in Bankruptcy Account	...	...	...	...	...	...	...	...	551 2 0	50 0 0	601 2 0	.....	601 2 0
Registrar of Probates Account	...	...	...	...	...	...	...	...	45,591 12 6	9,108 14 8	54,700 7 2	4,765 0 2	49,935 7 0
Advances to Settlers Act, No. 1 of 1899	...	...	...	...	...	...	...	...	8,574 9 1	45,152 15 9	53,727 4 10	53,727 4 10	.....
TOTALS	...	...	...	...	...	...	...	£	384,289 17 4	321,366 17 8	705,656 15 0	483,632 7 7	*222,024 7 5

* See page 136.

The Treasury, New South Wales,
Sydney, 26th July, 1907.C. G. L. BOYCE,
Chief Accountant.J. H. CARRUTHERS,
Treasurer.

No. 6.

THE CLOSER SETTLEMENT ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR ENDED

30TH JUNE, 1907.

CLOSER SETTLEMENT ACCOUNT.

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
To Receipts :—	£ s. d.	£ s. d.
Fees under Real Property Act... ..	9,447 16 1	
Transfer from Consolidated Revenue Fund—Grant in aid	200,000 0 0	
Transfer of Balance at credit of the Assurance Fund, Real Property Act, in terms of Section 6, Subsection (a), of the Public Works and Closer Settlement Funds Act, 1906	157,568 14 1	
Transfer from Special Deposits Balance at credit of the Closer Settlement Account in terms of Section 6, Subsection (b), of the Public Works and Closer Settlement Funds Act, 1906	1,629 17 7	
Proceeds of Sale of Securities under Section 2 of Clause 6 of the Public Works and Closer Settlement Funds Act, 1906... ..	97,490 0 0	
Receipts under Closer Settlement Acts—		
On account of Myall Creek Settlement	3,560 6 3	
Do Gobbagombalin Settlement	10,976 11 7	
Do Marrar Settlement	3,817 13 0	
	18,354 10 10	
TOTAL	£ 484,490 18 7	

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

6.

MENT ACCOUNT.

DISBURSEMENTS in the Year ended 30th June, 1907.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
By Payments on account of the undermentioned Services :—	£ s. d.	£ s. d.
Under Real Property Act	47 18 1	
Purchase of Gobbagombalin Estate for the purposes of Closer Settlement	207,560 0 0	
Contingent Expenses in connection therewith	1,615 5 9	209,175 5 9
Purchase of Marrar Estate for the purposes of Closer Settlement	68,777 0 0	
Contingent Expenses in connection therewith	579 13 7	69,356 13 7
Cost of subdivision in connection with Lands acquired (Section 7, Subsection 1)	2,410 12 10	
Recoup to the Consolidated Revenue Fund of Interest charged on Loan raised (Section 7, Subsection 2)	5,244 0 0	
Total	£ 286,234 10 3	
By Balance on 30th June, 1907—Carried Forward	*198,256 8 4	
TOTAL	£ 484,490 18 7	

* See page 136.

J. H. CARRUTHERS,
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, 1907, and is in accordance with the requirements of the Audit Act, 1902, Section 58.

Given under my hand, this ninth day of September, 1907.

JOHN VERNON,
Auditor-General.

No. 7.

THE PUBLIC WORKS ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE

YEAR ENDED 30TH JUNE, 1907.

PUBLIC WORKS

Dr. ACCOUNT CURRENT of RECEIPTS and

Reference Page.	PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
		£ s. d.	£ s. d.
	To RECEIPTS :—		
3-29	Transfer from Consolidated Revenue Fund—Two-thirds net proceeds of Sale of Crown Lands in 1905-6 (exclusive of interest), less 20 per cent., in terms of Section 4, Subsection (a), of the Public Works and Closer Settlement Funds Act, 1906		368,051 1 2
49	Transfer from Special Deposits Account, balance at credit of Public Schools Property Fund, in terms of Section 4, Subsection (b), of the Public Works and Closer Settlement Funds Act, 1906		714 10 8
3-29	Transfer from Consolidated Revenue Fund—Grant in aid		350,000 0 0
—	Proceeds of Sale of Land under Section 4, Public Instruction Act of 1880		1,456 7 6
	Carried forward...	£	720,221 19 4

ACCOUNT.

DISBURSEMENTS in the Year ended 30th June, 1907.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
By Payments on account of the undermentioned Services, viz. :—		
Colonial Secretary—		
Fire Brigades—Towards Purchase of Sites and Erection of Branch and Suburban Stations—further sum under Acts regulating		1,015 10 7
Hospitals—		
Country and Suburban Hospitals—Towards the Erection of New Buildings to meet increased accommodation	2,550 0 0	
Metropolitan Hospitals and Additional Buildings	7,000 0 0	
Consumptive Hospitals—In aid of Buildings	5,000 0 0	
Royal Alexandra Hospital for Children—Towards Erection of Buildings	8,000 0 0	
Miscellaneous Services—Royal Naval House—Towards Extension of Premises		22,550 0 0
		1 6 2
Treasurer—		
Government Printing Office—Purchase of extra Machinery and Plant		182 3 8
Explosives—Public Magazine Establishments, Sydney and Newcastle—Resumption of Land at Middle Harbour for Magazine Reserve; cost of improved system of Lightning Conductors and Fire Service, Magazine, Middle Harbour; and additions and improvements to and removal of Public Magazine from Fern Bay to Fullerton Cove, Port Hunter		166 12 1
Resumed Properties Branch—Erection of thirty-two Houses, Windmill-street, Observatory Hill		10,404 4 1
Railways and Tramways—		
Railways—		
Rolling Stock to meet additional traffic requirements	53,699 18 4	
Additions to Railway Lines, Buildings, and for other purposes	24,589 6 4	
Tramways—Additions to Lines, Workshops, and Buildings, Duplication of Lines, Woodblocking, and for other purposes	9,558 9 1	
		87,847 13 9
Lands—		
For making Roads of access to Crown and Closer Settlement Lands—further sum...		435 17 9
Miscellaneous Services—		
To pay compensation in connection with the resumption of Lands for Roads under the Public Roads Act of 1897	2,494 17 10	
Towards the purchase, acquisition, resumption of Sites for Public Parks, Recreation Reserves at Watson's Bay, Parsley Bay, Meadow Bank, Drummoyne, Braxton, Kempsey, Illawarra, and Waratah, Ryde, Willoughby, Strathfield (half cost), Marrickville, North Botany, Wentworth, and other places	2,789 3 3	
Compensation for closing road and obtaining fresh Crown Grant at Mosman...	84 4 5	
Balance of purchase-money of land at Cremorne to afford access round fore-shores from Cremorne to Mosman	248 0 0	
Pilliga Scrub—Surveys, inspections, reports, valuations, clearing, and otherwise improving land and all expenses incidental thereto, for the purpose of rendering it available for settlement	376 12 2	
		5,992 17 8
Carried forward	£	128,596 5 9

PUBLIC WORKS ACCOUNT CURRENT of RECEIPTS and

Dr.

PARTICULARS OF RECEIPTS.

TOTAL.

Brought forward £ 720,221 19 4

TOTAL £ 720,221 19 4

the Treasury, New South Wales,
Sydney, 26th July, 1907

C. G. L. BOYCE,
Chief Accountant.

DISBURSEMENTS in the Year ended 30th June, 1907—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.

AMOUNT.

TOTAL.

	£	s.	d.	£	s.	d.
Brought forward	£			128,596	5	9
By Payments on account of the undermentioned Services, viz. :—						
Public Works—						
For construction of Works generally—						
Bridges—as per Schedule No. 1 (pages 88–89)	33,207	18	6			
Public Watering Places, Artesian Bores, Water Conservation, Water Supplies and Drainage—as per Schedule No. 2 (page 89)	15,191	6	8			
Barren Jack Storage Reservoir and Northern Murrumbidgee Irrigation Scheme—Towards	26,950	3	1			
Harbours and Rivers—Dredge Service in connection with Permanent Improvements of Harbours and Rivers, and not for Maintenance only—as per Schedule No. 3 (page 90)	69,476	14	0			
Public Buildings—as per Schedule No. 4 (page 91)	62,229	15	4			
Dock Establishment	4,272	7	9			
Railways and Tramways	1,875	4	11			
Hawkesbury Agricultural College Water Supply—Towards	2	10	0			
New Public Abattoir at Homebush Point—Towards	135	10	0			
				213,341	10	3
Sewerage Construction—						
Country Towns Sewerage and Storm-water Channels generally—further sum	623	13	5			
Bathurst Sewerage	48	17	6			
Goulburn Sewerage	113	9	1			
Granville Sewerage	0	10	0			
Wagga Wagga Sewerage	201	17	10			
Rookwood Storm-water Channel	18	5	6			
Enfield Storm-water Drainage	300	0	0			
				1,306	13	4
Metropolitan Board of Water Supply and Sewerage—						
Water Supply—						
Extension and Improvement of General Reticulation, purchase of Water Meters, Reservoirs at Randwick, additional Pumps, Buildings, Land, Surveys, Renewal of Mains, Machinery, and Buildings, and Minor Works				4,613	0	1
Sewerage—						
Construction and Ventilation of Reticulation Sewers generally—City, Northern, Eastern, and Western Suburbs—Lands, Pumps, Relief Sewers, Surveys, and Minor Works generally—Renewal of Sewers, Machinery, and Buildings				1,989	16	7
Hunter District Water Supply and Sewerage Board—						
Store Advance Account				1,000	0	0
Grant under Section 5 of Public Works Fund Act to Shires and Municipalities, being part of £150,000 promised for first three years of operation of Local Government Acts				22,963	15	3
Public Instruction—						
School Buildings, Teachers' Residences, Additions, and Sites—further sum	43,578	0	2			
Miscellaneous Services—Equipment and Works—as per Schedule No. 5 (page 91)	2,445	6	6			
				46,023	6	8
Mines and Agriculture—						
Agriculture—For the Promotion of Agriculture, Agricultural Colleges, &c.—further sum				1,682	5	2
Total	£			421,516	13	1
Advance to Treasurer—To carry on Works pending appropriation (as per Statement O, page 92)				6,080	19	9
By Balance on 30th June, 1907, carried forward	£			427,597	12	10
				*292,624	6	6
TOTAL	£			720,221	19	4

* See page 137.

J. H. CARRUTHERS,
Treasurer.

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, 1907, and is in accordance with the requirements of the Audit Act, 1902, Section 58.

Given under my hand, this ninth day of September, 1907.

JOHN VERNON,
Auditor-General.

Public Works Account.

BRIDGES—(SCHEDULE NO. 1.)

DETAIL Statement of Expenditure (supplied by the Department
of Public Works) during the year ended 30th June, 1907.

VOTE OR WORK.		AMOUNT.		
NEW BRIDGES.		£	s.	d.
<i>District—</i>	<i>Situation—</i>			
Albury	... Billabong Creek, at Culcairn	771	4	0
Armidale	... Roumalla Creek	676	3	0
"	... Tom's Gully	5	17	0
Ballina	... North Creek	1,267	2	11
Bathurst	... Big Oaky Creek	351	10	8
Bellingen	... Bellinger River, at Myer's Crossing	600	12	0
Casino	... Deep Creek, at Studder's Crossing	286	13	6
"	... Richmond River, at Bailey's	263	15	8
"	... Horseshoe Creek	516	9	0
"	... Sandy Creek, at Bermingham's	439	6	2
"	... Quarry Lagoon	114	5	0
"	... Richmond River, Road Risk up Ford's Creek	360	7	8
Campbelltown..	... Nepean River, at Macquarie Grove	331	17	11
Coonamble	... Warrana Creek	197	8	3
"	... Castlereagh River, at Gulargambone	286	5	5
"	... Nedgera Creek	332	0	4
Cowra	... Belubula River, at Junction Reefs	61	0	0
Dubbo	... Macquarie River, at Narromine...	5,196	14	9
Inverell	... MacIntyre River, at Tingha Crossing	567	7	7
"	... Fraser's Creek, at Ashford	4	4	0
"	... Cope's Creek	647	9	5
Kempsey	... Warrell Creek	1,250	0	0
Maclean	... Oyster Channel, at Yamba, towards	6	6	0
"	... Broadwater Creek	133	11	0
"	... Upper Coldstream River, towards	0	19	8
Maitland	... Deep Creek, Kurri Kurri	276	0	9
"	... Deep Creek, near Abermain Railway Viaduct	479	3	0
"	... Weston Creek	309	5	4
Metropolitan...	... Devlin's and Docker's Creeks	468	19	9
Moree	... Whalan Creek—Euraba Bridge	500	5	11
Moss Vale	... Sandy Creek—Wombeyan Caves Road...	194	12	0
Murwillumbah	... Black's Drain	210	2	10
"	... Smith's Creek	100	0	0
"	... Wilson's Creek	126	0	10
Muswellbrook	... Glen Creek—Road Scone to Barry	345	14	8
"	... Hunter River, at Dunolly Ford—land	250	13	8
Newcastle	... Brickie Creek, Killingworth	257	18	6
"	... Chinaman Creek	71	5	2
"	... Stoney Creek, Toronto	158	11	0
Nowra	... Bangalee Creek, Road Nowra to Budgong	397	6	0
Stroud	... Traynor's Creek	359	12	0
Tamworth	... Peel River, at Moore	2	0	0
"	... Peel River, at Paradise	154	9	11
"	... Manilla River, at Manilla	857	17	10
Taree ...	... Bobo River, Road Killawarra Bridge to Gloucester	422	7	9
Tenterfield	... Tenterfield Rivulet—Road Tenterfield to Bonshaw	763	6	10
"	... Tooloom Creek	2	14	0
Grafton	... Stockyard Creek	182	12	9
Carried forward		£	21,559	11 5

Public Works Account—continued.

BRIDGES—(SCHEDULE NO. 1) (continued).

VOTE OR WORK.							AMOUNT.		
Brought forward							£	s.	d.
								21,559	11 5
BRIDGE RENEWALS.									
<i>District—</i>	<i>Situation—</i>								
Nowra	...	Bewong Creek	...	...	...	...	...	100	5 9
Armidale	...	Dumaresq Creek	...	...	...	...	...	581	11 5
Casino	...	Pelican Creek, Road Coraki to Wyrallah	...	...	...	...	...	915	5 9
Cootamundra	...	Cootamundry Creek	...	...	...	...	...	262	11 8
Gosford	...	Little Jilliby Creek	...	...	...	...	...	187	10 7
Goulburn	...	Limekiln Creek	...	...	...	...	...	363	2 3
Grafton	...	Alumney Creek—Leonard's Bridge	...	...	...	...	...	372	10 0
"	...	Yarrawarra Creek	...	...	...	...	...	126	0 3
Lismore	...	Richmond River—Fawcett's Bridge	...	...	...	...	...	2,678	10 11
"	...	Leycester Creek, at Lismore	...	...	...	...	...	942	12 0
"	...	Booerie Creek	...	...	...	...	...	585	17 10
Moss Vale	...	Mittagong Creek	...	...	...	...	...	181	14 6
Muswellbrook	...	Westbrook Creek	...	...	...	...	...	541	11 6
Nowra	...	Bundewalla Creek	...	...	...	...	...	224	12 10
Quirindi	...	Mooki River	...	...	...	...	...	703	3 4
Tamworth	...	Barnes' Gully and Goonoo Goonoo Creek	...	...	...	...	...	1,390	17 2
Taree	...	Bungwall Creek	...	...	...	...	...	180	19 4
"	...	Stewart's River—Crossingham's Bridge	...	...	...	...	...	141	12 8
"	...	Dingo Creek, at Belbourie	...	...	...	...	...	602	7 4
Warialda	...	Myall Creek	...	...	...	...	...	565	10 0
TOTAL							£	*33,207	18 6

PUBLIC WATERING PLACES, ARTESIAN BORES, &c.—
(SCHEDULE No. 2).

DETAIL Statement of Expenditure (supplied by the Department of Public Works) during the year ended 30th June, 1907.

VOTE OR WORK.							AMOUNT.		
							£	s.	d.
Surveys...	...	...	...	...	...	...	4,142	3 5	
Minor Works and Contingencies	...	...	...	...	...	...	5,460	15 11	
Careunga Bore...	...	...	...	...	...	...	3,387	0 0	
Hunthawang Weir—Re-erection or Channel—Towards	...	...	...	...	...	...	21	3 4	
Pilliga Scrub—Experimental Bore—Towards	...	...	...	...	...	...	281	9 9	
Pilliga Scrub—Shallow Bores...	...	...	...	...	...	...	10	7 8	
Artesian Area—Survey of Intake Beds	...	...	...	...	...	...	286	9 6	
Wentworth Irrigation Area—Extension of Drains	...	...	...	...	...	...	1,601	17 1	
TOTAL							£	*15,191	6 8

* See page 87.

Public Works Account—*continued.***HARBOURS AND RIVERS AND DREDGE SERVICE—**
(SCHEDULE No. 3).DETAIL Statement of Expenditure (supplied by the Department of
Public Works) during the year ended 30th June, 1907.

VOTE OR WORK.		AMOUNT.		
		£	s.	d.
Dredge Service...	...	29,830	18	1
Dredge Service—Towards Construction of Punts	...	24	3	5
Punts	...	56	1	1
Works generally	...	3,644	15	4
Tweed River—Wharf at Stott's Creek	...	99	6	1
Richmond River Improvements—further sum	...	5,216	11	6
" Wharf at East Coraki	...	6	2	0
" Wharf at Kilgin	...	151	13	0
Clarence River—New Approach to Yamba Wharf	...	195	10	0
Woolgoolga—New Crane, and minor works	...	4	19	2
Coff's Harbour—New Crane, Shed, and minor works	...	718	13	2
Nambucca River—Wharf at Warrell Creek	...	152	18	0
Macleay River Improvements—further sum	...	714	10	1
Hastings River—Wharf at Wauchope (Re-vote)	...	252	6	9
Manning River Improvements—further sum	...	5	15	0
" Survey of Entrance	...	215	4	10
" Cundle Dock	...	8	8	0
Camden Haven Improvements—further sum	...	3,095	9	8
Newcastle Harbour—Breakwater—further sum	...	8,192	17	11
" Removal of Rocks—further sum	...	1,175	3	1
" Ballast Jetties	...	2,944	13	0
" Alterations to No. 1 Ballast Jetty	...	315	6	7
" Reclamation Walls	...	877	9	2
" Sand-drift Reclamation	...	177	1	1
" Workshops	...	249	0	6
Hunter River—Removal of Rocks, Tomago	...	270	4	3
" Wharf at Ash Island	...	106	6	5
Lake Macquarie—Wharf at Toronto	...	3	8	0
Botany Bay and Tributaries—Improvements	...	6,157	17	6
Wollongong—Sand-drift Improvements	...	76	3	0
Kiama Harbour—Sea Wall and Reclamation	...	6	10	0
Port Kembla Improvements—further sum	...	4,114	11	2
Port Kembla—Jetty for proposed Smelting Works	...	43	19	8
Shoalhaven River—Wharf at Nowra	...	372	17	6
TOTAL	...	£	*69,476	14 0

PUBLIC BUILDINGS—(SCHEDULE No. 4).DETAIL Statement of Expenditure (supplied by the Department of
Public Works) during the year ended 30th June, 1907.

VOTE OR WORK.		AMOUNT.		
		£	s.	d.
POLICE BUILDINGS—				
Albion Park—Erection	...	184	10	0
Bungonia—Erection	...	1,221	2	2
Cathcart—Erection	...	442	8	0
Cobar—Additions	...	3	13	4
Coff's Harbour—Erection (Re-vote)	...	225	7	1
Concord—Erection	...	609	1	0
Garah—Erection	...	2	10	0
Geurie—Erection	...	6	10	0
Gininderra—Erection	...	910	2	3
Henty—Erection	...	8	2	6
Pooncarie—Erection (Re-vote)	...	949	6	8
Wallendbeen—Erection	...	4	0	0
Wellington—Erection	...	771	17	0
West Wyalong—Erection (Re vote)	...	1,208	17	6
Woolabra—Erection	...	3	10	0
Minor Works—Erections, Additions, and Renewals	...	333	8	0
Warialda—Erection	...	654	0	4
Mullumbimby—Erection	...	5	14	6
New Police Barracks, Redfern—further sum	...	7,844	16	8
Carried forward	...	£	15,388	17 0

Public Works Account—continued.

PUBLIC BUILDINGS—(SCHEDULE No. 4) (continued).

VOTE OR WORK.	AMOUNT.
	£ s. d.
Brought forward	15,388 17 0
COURT-HOUSES—	
Armidale—Erection of Keeper's Quarters	332 7 0
Burwood—Erection	1,439 12 10
Dungog—Additions	4 10 0
Lismore—Additions	881 15 0
Kurri Kurri—Additional Rooms	512 16 6
Minor Works—Erections, Additions, and Renewals	79 16 1
Hunter's Hill—Land	468 15 0
INSTITUTIONS FOR INSANE—	
Gladesville—Additions and Alterations	558 11 8
„ Laundry Machinery	414 0 0
Rydalmere—Old buildings and Additional Storeys—further sum	22 15 9
Darlinghurst Reception House—Additional Wards	114 5 7
Cailan Park—Additional Cottage and Laundry Plant	268 2 6
Parramatta—Medical Superintendent's Quarters	1,173 13 6
Kenmore—Additions, towards	9 12 8
Morrisset—Erection, towards	141 5 8
Newcastle—Laundry Plant	299 0 0
BENEVOLENT ASYLUMS—	
Liverpool—Kitchen and Laundry	128 0 0
Newington—Laundry, Machinery, and Fire Escape	131 18 5
Rookwood—Additions, and Medical Officer's Quarters	4,064 13 8
Waterfall—Home for Incurables, towards	2,636 19 11
SPECIAL ITEMS—	
Public Buildings—Altering and Reconstructing Lifts	1,320 0 0
Sydney Morgue—Erection, further sum	3,053 10 4
Coast Hospital—Alterations and Additions	20 16 9
National Library—further sum	1,150 13 11
University—Fisher Library, further sum	9,625 9 1
(P.W. Act 13, 1902)	
„ Engineering School, towards	7,357 9 11
Mount Kosciusko—Accommodation House	900 0 0
Naval Station—Rushcutter's Bay	243 14 5
Woolloomooloo Bay—Disinfecting Station—Caretaker's Cottage	3 8 8
Officers for the Inspector General of Police, and the Comptroller-General of Prisons—further sum	599 3 9
Parliamentary Buildings—Alterations	4,637 15 10
Jenolan Caves—Septic Tank	82 9 2
Unadjusted Advance, 1906-7 }	4,163 14 9
Recouped July, 1907 }	
TOTAL £	*62,229 15 4

PUBLIC INSTRUCTION—MISCELLANEOUS SERVICES,
EQUIPMENT AND WORKS—(SCHEDULE No. 5).

DETAIL Statement of Expenditure (supplied by the Department of Public Instruction) during the year ended 30th June, 1907.

VOTE OR WORK.	AMOUNT.
	£ s. d.
Scientific Apparatus	60 9 5
Equipment of Manual Training Schools	235 14 3
For Renovating Walls of Technical College, Sydney	100 0 0
In aid of Buildings, Educational Institutions	2,049 2 10
£	*2,445 6 6

DETAIL STATEMENT OF PAYMENTS made during the Year ended 30th June, 1907, from the Vote "Advance to Treasurer," 1906-7, Public Works Account, on account of Services of the year 1906-7. (*Vide* page 87.)

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
No. VII.—SECRETARY FOR LANDS.	£ s. d.	£ s. d.
MISCELLANEOUS SERVICES.		
To pay Compensation in connection with the resumption of lands for Roads, under the Public Roads Act of 1902 ... ..	.....	90 17 4
TOTAL, SECRETARY FOR LANDS ... £	.....	90 17 4
No. VIII.—SECRETARY FOR PUBLIC WORKS.		
FOR CONSTRUCTION OF WORKS GENERALLY.		
Mount Kosciusko—Erection of Hospice and other buildings	3,738 4 8	
Thredbo River Bridge—Erection	268 17 4	
Waratah Benevolent Home—Erection of Stables	118 7 11	4,125 9 11
TOTAL, SECRETARY FOR PUBLIC WORKS £	.....	4,125 9 11
No. IX.—PUBLIC INSTRUCTION, LABOUR, AND INDUSTRY.		
INDUSTRIAL SCHOOLS.		
Nautical Schoolship "Sobraon"—Erection of Boiler for Electric Light, &c. ... ..	.....	1,614 12 6
GRANTS IN AID OF PUBLIC INSTITUTIONS (BUILDINGS).		
Rozelle Mechanics' Institute, Special Grant for Site ... ..	.....	250 0 0
TOTAL, PUBLIC INSTRUCTION, LABOUR, AND INDUSTRY ... ..	.....	1,864 12 6
TOTAL ... .. £	.....	6,080 19 9

No. 8.

THE GENERAL LOAN ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR ENDED 30TH JUNE, 1907.

THE GENERAL

Dr.

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
To Repayments to Credit of the undermentioned Votes, viz. :—	£ s. d.	£ s. d.
<i>Permanent and Reproductive Works.</i>		
48 VICTORIA No. 26. Railway Branch— Grafton to the Tweed River, <i>via</i> Casino, Lismore, and the Brunswick, 165 miles (64 Vic. Nos. 14 and 82) ...	£ s. d. 1,648 12 2	
Less Refund ...	60 0 0	
	1,588 12 2	
54 VICTORIA No. 33. Sewerage Branch— Completion of Western Suburbs Sewerage Scheme (Schedule B of Act 54 Vic. No. 17) ...	13 8 9	
64 VICTORIA No. 60. Water Conservation and Artesian Boring, Public Watering-places, and Services incidental thereto ...	1,336 8 10	
1 EDWARD VII No. 62. Railway and Tramway Construction— Tramways— Tramway Construction generally—further sum ...	297 9 3	
2 EDWARD VII No. 93. Water and Drainage Act (£200,000 a year for five years) ...	8,150 15 0	
Carried forward ...	£ 11,886 14 0	

LOAN ACCOUNT.

DISBURSEMENTS in the Year ended 30th June, 1907.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
By Payments on account of the undermentioned Services, viz. :—	£ s. d.	£ s. d.
<i>Permanent and Reproductive Works.</i>		
48 VICTORIA No. 26. Railway Branch— Grafton to the Tweed River, <i>via</i> Casino, Lismore, and the Brunswick, 165 miles (64 Vic. Nos. 14 and 82) ...	2,910 7 11	
Goulburn to Crookwell, 25 miles (63 Vic. No. 37) ...	124 2 9	3,034 10 8
52 VICTORIA No. 17. Harbours and Rivers— Lake Macquarie Harbour Works ...	53 0 9	
54 VICTORIA No. 33. Sewerage Branch— Completion of Western Suburbs Sewerage Scheme (Schedule B of Act 54 Vic. No. 17) ...	15,600 0 10	
59 VICTORIA No. 6— Railways— Parkes to Condobolin ...	4,507 13 9	
63 VICTORIA No. 42. Harbours and Rivers— Port Kembla Harbour Improvements—Purchase of Land and Improvements thereon (62 Vic. No. 34) ...	3,936 17 2	
Railways— Land Resumptions on Railway Lines already constructed (old claims) ...	458 8 5	
64 VICTORIA No. 60. Railway from Moree to Inverell—further sum (61 Vic. No. 12) ...	62 0 2	
Water Conservation and Artesian Boring, Public Watering-places, and Services incidental thereto ...	29 8 8	
1 EDWARD VII No. 62. Railway and Tramway Construction— Tramway Construction generally—further sum ...	225 19 5	
Harbours and Rivers— Newcastle Wharfs and Shipping Appliances ...	17 12 4	
Port Kembla Harbour Improvements—Purchase of Land and Improvements thereon (62 Vic. No. 34) ...	5,112 6 7	5,129 18 11
2 EDWARD VII No. 93. Water and Drainage Act (£200,000 a year for five years) ...	26,335 11 4	
Carried forward ...	£ 59,373 10 1	

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 11,386 14 0	
To Repayments to Credit of the undermentioned Votes, viz. :—		
2 EDWARD VII No. 108.		
Railway Construction—		
Manilla to Barraba—Towards construction of (1 Ed. VII No. 72)	977 10 4	
Temora to Barellan—Towards construction of (2 Ed. VII No. 89)	138 17 11	
Cobar to Wilcannia—Towards construction of (2 Ed. VII No. 85)	4,243 13 7	
Central Railway Station, Sydney—including Resumptions (64 Vic. No. 83)	489 19 8	
3 EDWARD VII No. 14.		
Railway Construction—		
Central Railway Station, Sydney, and Approaches, including Land Resumption—further sum (64 Vic. No. 83)	949 3 2	
Carried forward	£ 18,185 18 8	

DISBURSEMENTS in the Year ended 30th June, 1907—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£ 59,373 10 1	
By Payments on account of the undermentioned Services, viz. :—		
2 EDWARD VII No. 108.		
Fire Brigades—		
Sites for, and Erection of Branch Stations under control of Metropolitan Fire Brigade Board	340 6 1	
Railway Construction—		
Manilla to Barraba—Towards construction (1 Ed. VII No. 72)	760 10 11	
Temora to Barellan—Towards construction (2 Ed. VII No. 89)	305 11 3	
Cobar to Wilcannia—Towards construction (2 Ed. VII No. 85)	7 10 0	
Bogan Gate to Bulbodney—Towards construction (2 Ed. VII No. 88)	3,351 6 1	
Central Railway Station, Sydney, including Resumptions (64 Vic. No. 83)	5,227 8 3	
	9,652 6 6	
Harbours and Rivers—		
Lavender Creek Improvements	12 10 2	
Port Kembla Harbour Works (62 Vic. No. 34)	14,556 6 0	
	14,568 16 2	
3 EDWARD VII No. 14.		
Country Hospitals—		
Towards Erection of New Buildings, to meet the demand for increased accommodation	7,542 16 7	
Government Printer—		
For Purchase of extra Machinery and Plant	59 15 0	
Railways—		
Towards the Duplication of Penrith Viaduct	6,452 18 9	
Tramways—		
Additional Sub-stations, Feed Cables, &c.	6,440 3 6	
Railway Construction—		
Gundagai to Tumut—further sum (64 Vic. No. 43)	1,824 2 7	
Temora to Wyalong—further sum (1 Ed. VII No. 50)	20 9 8	
Dubbo to Coonamble—further sum (63 Vic. No. 35)	26 2 11	
Central Railway Station, Sydney, and Approaches, including Land Resumption—further sum (64 Vic. No. 83)	45,467 19 7	
Bogan Gate to Bulbodney—further sum (2 Ed. VII No. 88)	123 0 6	
	47,461 15 3	
Government Architect—		
Miscellaneous—		
Prince Alfred Hospital, Pathological Department	255 11 7	
Harbours and Rivers—		
Newcastle Wharfage and Shipping Appliances	106 0 3	
Miscellaneous—		
For the purposes of the Darling Harbour Wharfs Resumption Act, 1900—further sum	78,891 16 7	
Carried forward	£ 231,145 16 4	

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	18,185 18 8	
To Repayments to Credit of the undermentioned Votes, viz.:—		
3 EDWARD VII No. 14— <i>continued</i> .		
Metropolitan Board of Water Supply and Sewerage— Water Supply— Manly Water Supply	140 9 3	
Hunter River District Water Supply and Sewerage Board— Extension of Mains to South Maitland coal-mining townships	2 4 7	
Agriculture— For the promotion of Agriculture, Agricultural and Viti- cultural Colleges, and Experimental Farms	0 2 0	
4 EDWARD VII No. 31.		
Tramways— Additions to Lines, Workshops, and Buildings, and for other purposes	2,130 7 5	
Secretary for Lands— For making Roads of Access to Crown Lands—to be recouped out of first proceeds of sale of such lands ... £154 5 6 Less Refunds 46 10 11	107 14 7	
Roads and Bridges— Bridge— Hunter River, at Dunolly Ford, Singleton ... £45 3 10 Less Refund 3 18 6	41 5 4	
Harbours and Rivers— Richmond River Improvements—further sum (54 Vic. No. 9) 29 15 7 Macleay River Improvements—further sum (63 Vic. No. 6) ... 7 18 7 Newcastle Wharfage and Shipping Appliances 1,171 14 8		
Carried forward	21,817 10 8	

DISBURSEMENTS in the Year ended 30th June, 1907—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward		231,145 16 4
By Payments on account of the undermentioned Services, viz.:—		
3 EDWARD VII No. 14— <i>continued</i> .		
Metropolitan Board of Water Supply and Sewerage— Water Supply— Manly Water Supply	920 18 8	
Hunter River District Water Supply and Sewerage Board— Extension of Mains to South Maitland coal-mining townships... 16 4 8 Extension of Mains to Hexham 61 19 3		78 3 11
Public Instruction— Purchase of Site and Buildings for Boys' Reformatory		7,327 12 11
Agriculture— For the Promotion of Agriculture, Agricultural and Viticultural Colleges, and Experimental Farms		5,871 9 7
4 EDWARD VII No. 31.		
Railways— Rolling Stock to meet additional traffic requirements 5,000 0 0 Additions to Railway Lines, Buildings, and for other purposes 5,000 4 11 Towards duplication of Penrith Viaduct—further sum ... 3,000 0 10		13,000 5 9
Tramways— Additions to Lines, Workshops, and Buildings, and for other purposes 4,973 11 4 Rolling Stock to meet traffic congestion in certain directions 11,635 17 3		16,609 8 7
Secretary for Lands— For making Roads of Access to Crown Lands—to be recouped out of first proceeds of sale of such lands		10,834 1 3
Government Architect— Police Buildings— New Police Barracks, Redfern 2,441 3 4 Offices for the Inspector-General of Police and Comptroller of Prisons... .. 531 12 1		2,972 15 5
Roads and Bridges— Bridge— Hunter River, at Dunolly Ford, Singleton		590 10 5
Harbours and Rivers— Richmond River Improvements—further sum (54 Vic. No. 9) 358 13 10 Macleay River Improvements—further sum (63 Vic. No. 6) ... 1,337 9 5 Newcastle Wharfage and Shipping Appliances—further sum... 8,719 13 3 Newcastle Harbour—Removal of Rocks, Entrance Inner Basin— further sum 386 6 6 Self-propelled Steam Sand-pump Dredge, for deepening shallow bars 63 4 9		10,865 7 9
Carried forward		300,216 10 7

Dr. GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward £	21,817 10 8	
To Repayments to Credit of the undermentioned Votes, viz.:—		
4 EDWARD VII No. 31— <i>continued</i> .		
Sewerage Construction—		
Waverley, Randwick, and Kensington Sewerage—further sum	87 2 8	
Newcastle Sewerage—further sum	61 5 4	
Country Towns Water Supply—		
Country Towns Water Supply—further sum	61 7 2	
Metropolitan Board of Water Supply and Sewerage—		
Water Supply—		
Extension and Improvement of General Reticulation, including conversion of ball hydrants into spring-valve hydrants, purchase of water meters, and sundry works—further sum	2 6 7	
Sewerage—		
Construction and Ventilation of Reticulation Sewers generally in connection with approved Scheme	1 19 4	
Hunter River District Water Supply and Sewerage Board—		
Reticulation, Newcastle and Suburbs—further sum	28 6 11	
5 EDWARD VII No. 36.		
Sydney Harbour Trust—		
Erection of Grain Jetty, Darling Harbour (<i>Railways</i>) ...	8,000 0 0	
Railways—		
Rolling Stock to meet Additional Traffic Requirements ...	0 9 7	
Additions to Railway Lines, Buildings, &c.	841 3 5	
Carried forward £	30,901 11 8	

DISBURSEMENTS in the Year ended 30th June, 1907—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... .. £	.....	300,216 10 7
By Payments on account of the undermentioned Services, viz.:—		
4 EDWARD VII No. 31— <i>continued</i> .		
Sewerage Construction—		
Shea's Creek Storm-water Channel Extension	13 3 2	
Waverley, Randwick, and Kensington Sewerage—further sum.	22 5 5	
City Low-level Sewerage—further sum	140 7 9	
Newcastle Sewerage—further sum	12,067 8 1	12,243 4 5
Country Towns Water Supply—		
Country Towns Water Supply—further sum ... ..	.....	9,682 7 10
Metropolitan Water Supply and Sewerage Board—		
Water Supply—		
Extension and Improvement of General Reticulation, including conversion of ball hydrants into spring-valve hydrants, purchase of water meters and sundry works—further sum ... ..	.....	70 9 11
Sewerage—		
Construction and Ventilation of Reticulation Sewers generally in connection with Approved Scheme ... ..	.....	885 3 3
Hunter River District Water Supply and Sewerage Board—		
Reticulation, Newcastle and Suburbs	459 13 8	
New Reservoir, Pelaw Main, and other Works... ..	190 18 1	650 11 9
Repayment of Loans—		
Railways—To meet four per cent. Debentures falling due in London, 1st July, 1905, under Act 36 Vic. No. 17 ...	.....	1,100 0 0
5 EDWARD VII No. 36.		
Fire Brigades—		
Towards purchase of Sites, and erection of Branch and Suburban Stations—further sum .. ...	.....	7,724 14 7
Sydney Harbour Trust—		
Towards construction of new Berthing Accommodation and new Jetties, Sheds, &c.	21,028 0 4	
Erection of Grain Jetty, Darling Harbour	81 10 5	21,109 10 9
Railways—		
Grain Sheds and Railway Connections, Darling Harbour ...	1,746 18 2	
Rolling Stock to meet Additional Traffic Requirements ...	10,942 4 2	
Additions to Railway Lines, Buildings, and for other purposes.	20,250 3 8	32,939 6 0
Tramways—		
Additions to Lines, Workshops, and Buildings, and for other purposes, to meet the requirements of Traffic	12,056 16 1	
Rolling Stock to meet traffic congestion in certain directions...	9 10 5	12,066 6 6
Secretary for Lands—		
Loan to Pastures Protection Boards, under Act No. 111 of 1902, for the Purchase of Wire-netting or other Material and Plant for the destruction of Rabbits ... ..	.....	25,732 19 7
Carried forward ... .. £	.....	424,421 5 2

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£ 30,901 11 8	
To Repayments to Credit of the undermentioned Votes, viz. :—		
5 EDWARD VII No. 36— <i>continued</i> .		
Railway Construction—		
Narrabri to Walgett and Branch to Collarenebri—further sum (64 Vic. No. 64)	6 17 0	
Manilla to Barraba—further sum (1 Ed. VII No. 72)	13 0 6	
Temora to Barellan—further sum (2 Ed. VII No. 89)	35 9 0	
Tramway Construction—		
Tramways generally	122 0 8	
Government Architect—		
Penitentiary and Prison for Females—further sum	154 16 8	
Bridges—		
South Arm, Clarence River, at Maclean—further sum	44 7 1	
Harbours and Rivers—		
Newcastle Harbour Breakwater—further sum	1 16 10	
Improvements to Sydney Water Supply and Storage Dam, Cataract River, including Land Resumptions—further sum	8 0 0	
Metropolitan Board of Water Supply and Sewerage—		
Water Supply—		
Extension and Improvement of General Reticulation, including the conversion of ball hydrants into spring valve hydrants, purchase of water meters, and minor works—further sum	33 1 4	
Relining and Strengthening Upper and Lower Canals—further sum	1 14 9	
Improvements to Northern Suburbs Water Supply	0 12 9	
Sewerage—		
Construction and Ventilation of Reticulation Sewers generally in connection with approved scheme—further sum	177 9 8	
Relieving Storm-water Channel, Baptist-street, Redfern	16 16 10	
Carried forward	£ 31,517 14 9	

DISBURSEMENTS in the Year ended 30th June, 1907—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£ 424,421 5 2	
By Payments on account of the undermentioned Services, viz. :—		
5 EDWARD VII No. 36— <i>continued</i> .		
Railway Construction—		
Central Railway Station—further sum (64 Vic. No. 83)	49,979 7 11	
Central Railway Station and Approaches—Surplus Land, Resumptions, and Costs—further sum (64 Vic. No. 83)	62 11 3	
Narrabri to Walgett and Branch to Collarenebri—further sum (64 Vic. No. 64)	12,101 4 8	
Manilla to Barraba—further sum (1 Ed. VII No. 72)	14,194 6 3	
Temora to Barellan—further sum (2 Ed. VII No. 89)	17,960 8 4	
Bogan Gate to Bulbodney—further sum (2 Ed. VII No. 88)	21,000 0 0	
North Coast Railway (Maitland to South Grafton)—Final Survey for Route and Estimate of Cost	2,489 9 4	
Tramway Construction—		117,787 7 9
Tramways generally		968 7 0
Government Architect—		
Penitentiary and Prison for Females—further sum	4,512 3 6	
University, Fisher Library—further sum	210 17 9	
Mitchell Library—Towards	14,959 4 7	
Prince Alfred Hospital—Pavilions	36 17 9	
Admiralty Victualling Stores—Towards	10,000 0 0	
Bridges—		29,719 3 7
South Arm, Clarence River, at Maclean—further sum	140 19 6	
Hastings River, at Cameron Falls	3,938 9 9	
Harbours and Rivers—		4,079 9 3
Richmond River Improvements—further sum (54 Vic. No. 9)	1,581 18 11	
Bellinger River Improvements—further sum	429 13 4	
Newcastle Harbour Breakwater—further sum	5,477 14 4	
Port Kembla Harbour Improvements, including Land Resumption—further sum	15,000 0 0	
Wharf Extension, Woolloomooloo—Land Resumption and Costs	251 2 5	
Sewerage Construction—		22,740 9 0
Storm-water Sewer, Sir John Young's Crescent, Woolloomooloo	777 7 5	
Lismore Sewerage—further sum	405 10 4	
Parramatta Sewerage—Towards	1,782 5 0	
Country Towns Water Supply—further sum		2,965 2 9
Improvements to Sydney Water Supply and Storage Dam, Cataract River, including Land Resumptions—further sum		31,144 1 2
Reservoir at Waratah—further sum		16,904 4 0
Metropolitan Board of Water Supply and Sewerage—		28 8 3
Water Supply—		
Extension and Improvement of General Reticulation, including the conversion of ball hydrants into spring-valve hydrants, purchase of water meters, and minor works—further sum	6,697 13 9	
Relining and Strengthening Upper and Lower Canals—further sum	18,042 16 7	
Improvements to Northern Suburbs Water Supply	18,012 9 1	
Sewerage—		42,752 19 5
Construction and Ventilation of Reticulation Sewers generally in connection with approved scheme—further sum	235 1 10	
Western Suburbs, Relief Sewers	1,980 12 9	
Relieving Storm-water Channel, Baptist-street, Redfern	1,364 17 0	
Carried forward		3,580 11 7
		697,091 8 11

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 31,517 14 9	
To Repayments to Credit of the undermentioned Votes, viz.:—		
5 EDWARD VII No. 36— <i>continued</i> . Hunter River District Water Supply and Sewerage Board—		
Extension of Water Supply to Ash Island	19 17 1	
Extension of Water Mains to Abermain	6 16 8	
		31,544 8 6
Carried forward	£	31,544 8 6

DISBURSEMENTS in the Year ended 30th June, 1907—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	697,091 8 11
By Payments on account of the undermentioned Services, viz.:—		
5 EDWARD VII No. 36— <i>continued</i> . Hunter River District Water Supply and Sewerage Board—		
Walka Pumping Station—further sum	3,035 17 7	
Extension of Water Supply to Ash Island	133 18 1	
Extension of Water Mains to Abermain	9 5 5	
		3,179 1 1
Public Instruction— School Buildings, Residences, Additions and Sites—further sum		18,147 5 11
Agriculture— For the Promotion of Agriculture, Agricultural Colleges and Experimental Farms, &c.		7,823 18 2
6 EDWARD VII No. 39. Sydney Harbour Trust— Towards construction of Works generally and for the improve- ment of the Port—further sum		23,901 19 8
Railways— Rolling Stock to meet additional Traffic requirements	58,069 2 11	
Additions to Railway Lines, Buildings, and for other purposes	58,200 7 11	
To recoup Harbour Trust Loan Vote (1905–6) for Grain Jetty, Darling Island	8,000 0 0	
		124,269 10 10
Tramways— Additions to Lines, Workshops, and Buildings, Duplication of Lines, Woodblocking, and for other purposes		3,769 17 3
Railway Construction— Central Railway Station and Approaches—further sum (64 Vic. No. 83)	1,159 10 2	
Narrabri to Walgett, with Branch towards Collarenebri— further sum (64 Vic. No. 64)	45,993 14 3	
Manilla to Barraba—further sum (1 Ed. VII No. 72)	38,506 1 10	
Temora to Barellan—further sum (2 Ed. VII No. 89)	40,860 19 8	
Bogan Gate to Bulbodney—further sum (2 Ed. VII No. 88)	5,920 11 7	
Dubbo to Coonamble—further sum (63 Vic. No. 35)	330 14 8	
Extension of Railway at Necropolis	49 3 2	
Mudgee to Dunedoo Railway—Permanent Survey	824 8 4	
Belmore—Chapel Road Railway	290 9 7	
		133,935 13 3
Tramway Construction— Tramways generally		9,803 16 2
Sewerage Construction— Newcastle Sewerage—further sum	6,073 4 6	
Metropolitan Sewerage and Storm-water Channels generally— further sum	345 15 3	
Sewerage Construction generally	113 1 10	
Illawarra Sewerage System	263 11 1	
Stanmore Road Storm-water Channel	94 11 10	
		6,890 4 6
Sydney Water Supply— Improvements to the Sydney Water Supply and Storage Dam, Cataract River, including Land Resumptions—further sum		80,794 14 5
Carried forward	£	1,109,607 10 2

PARTICULARS OF RECEIPTS.										TOTAL.		
										£	s.	d.
Brought forward	...	...	...	...	...	...	...	...	£	31,544	8	6

PARTICULARS OF DISBURSEMENTS.		AMOUNT.	TOTAL.
	£	s. d.	£ s. d.
Brought forward...	£	.....	1,109,607 10 2
By Payments on account of the undermentioned Services, viz.:—			
6 EDWARD VII No. 39— <i>continued</i> .			
Metropolitan Board of Water Supply and Sewerage—			
Water Supply—			
Extension and Improvement of General Reticulation, purchase of Water Meters, Reservoirs at Randwick, additional pumps, buildings, land, surveys, and minor works—further sum	44,548	1 8	
Concrete Lining and Strengthening Upper Canal—further sum	118	17 9	
Raising and Lining Lower Canal—further sum... ..	2,014	16 11	
Improved Water Supply for Ryde and the Western Suburbs	751	4 1	
			47,433 0 5
Sewerage—			
Construction and Ventilation of Reticulation Sewers generally—City, Northern, Eastern, and Western Suburbs—Lands, Pumps, Relief Sewers, Surveyors, and minor work generally—further sum... ..	74,245	15 4	
Sewage Farm—Under-drainage—Flood Prevention Works	554	9 9	
			74,800 5 1
Hunter River District Water Supply and Sewerage Board—			
Water Supply--			
Reticulation, Newcastle and Suburbs—further sum	2,348	2 11	
Waratah Reservoir—Caretaker's Cottage	13	1 1	
Towards 20-inch Main, Wallsend to Buttai	70	0 8	
			2,431 4 8
Repayment of Treasury Bills—Four per cent. Treasury Bills paid off—issued under Act 2 Edward VII No. 94,—due 15th January, 1907 (London) and 1st April, 1907 (Sydney)	2,074,500	0 0	
Repayment of Treasury Bills—Issued under Act 63 Vic. No. 46—paid off in Sydney, due 1st June, 1906, and 1st February, 1907	1,900	0 0	
			2,076,400 0 0
TOTAL ... ..	£	.....	3,310,672 0 4
Carried forward ... ..	£	.....	3,310,672 0 4

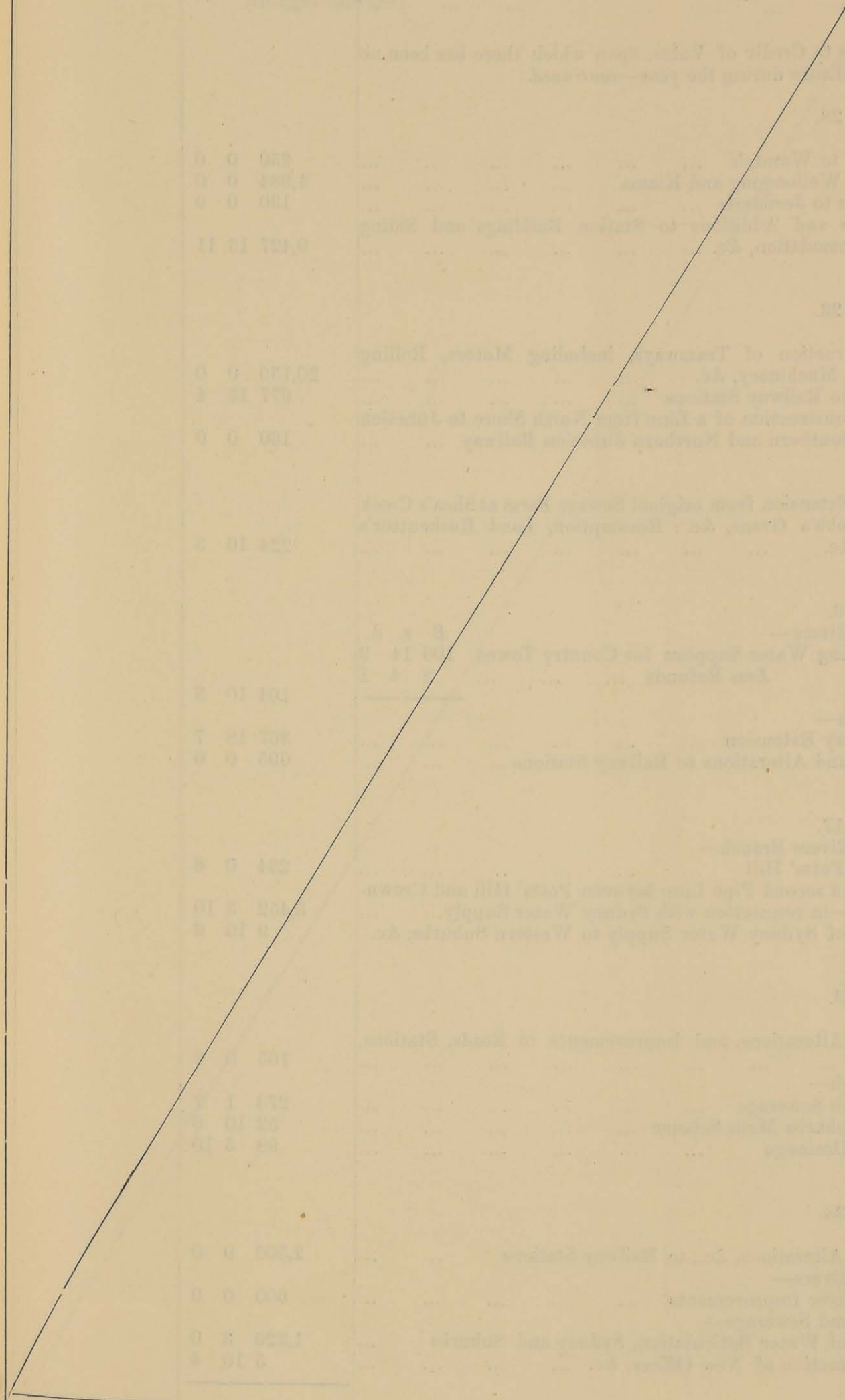
Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... .. £		31,544 8 6
To Repayments to Credit of Votes upon which there has been no expenditure during the year, viz :—		
17 VICTORIA No. 35.	£ s. d.	
For Supply of Water to City of Sydney and Suburbs	3,065 12 11	
Less Refunds	50 9 10	
	3,015 3 1	
18 VICTORIA No. 40.		
Railways—		
Purchase of Properties, Sydney Railway and Hunter River Railway Companies	400 0 0	
26 VICTORIA No. 14.		
Harbours and Rivers—		
Construction of 2nd Steam Dredge Punts and Tugs for Newcastle	80 15 0	
31 VICTORIA No. 11.		
Railways—		
Extension, Bathurst to Goulburn	4,035 15 0	
34 VICTORIA No. 2.		
Railways—		
New Station, Workshops, &c., Redfern	17,861 12 1	
Harbours and Rivers Navigation—		
Dredge for Improving Navigation of Rivers and Creeks flowing into Coast Lakes and Lagoons	16 12 6	
36 VICTORIA No. 2.		
Harbours and Rivers—		
Dredge Tug and Punts for Clarence River	9 10 0	
36 VICTORIA No. 17.		
Railways—		
Goulburn to Wagga	11 0 0	
38 VICTORIA No. 2.		
Railways—		
Completing New Station, Redfern, &c.	4,135 3 5	
40 VICTORIA No. 12.		
Railways—		
Wellington to Dubbo	364 0 0	
Harbours and Rivers—		
Newcastle Wharfage and Shipping Appliances (Railways) ...	440 0 0	
41 VICTORIA No. 4.		
Railways—		
To complete the construction of a line from Bathurst to Orange... ..	12 10 0	
43 VICTORIA No. 11.		
Sydney Water Supply	0 16 7	
44 VICTORIA No. 12.		
Tramways—Construction of	21,038 10 0	
Carried forward £	51,421 7 8	31,544 8 6

DISBURSEMENTS in the Year ended 30th June, 1907—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	TOTAL.
	£ s. d.
Brought forward £	3,310,672 0 4
	
Carried forward £	3,310,672 0 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 51,421 7 8	31,544 8 6
To Repayments to Credit of Votes, upon which there has been no expenditure during the year— <i>continued</i> .		
44 VICTORIA No. 28.		
Railways—		
Homebush to Waratah	250 0 0	
Sydney to Wollongong and Kiama	1,384 0 0	
Narrandera to Jerilderie	130 0 0	
Alterations and Additions to Station Buildings and Siding Accommodation, &c.	9,427 13 11	
46 VICTORIA No. 23.		
Railways—		
For Construction of Tramways, including Motors, Rolling Stock, Machinery, &c.	20,150 0 0	
Additions to Railway Stations	677 13 4	
Towards Construction of a Line from North Shore to Junction with Southern and Northern Junction Railway	160 0 0	
Sewerage—		
Southern Extension from original Sewage Farm at Shea's Creek to Webb's Grant, &c.; Resumption, Land Rushcutter's Bay, &c.	224 16 3	
48 VICTORIA No. 26.		
Harbours and Rivers—	£ s. d.	
For providing Water Supplies for Country Towns	106 14 9	
Less Refunds	2 4 1	
	104 10 8	
Railway Branch—		
City Railway Extension	367 18 7	
Additions and Alterations to Railway Stations	695 0 0	
52 VICTORIA No. 17.		
Harbours and Rivers Branch—		
Reservoir, Potts' Hill	234 0 6	
For laying a second Pipe Line between Potts' Hill and Crown-street—in connection with Sydney Water Supply... ..	3,452 3 10	
Extension of Sydney Water Supply to Western Suburbs, &c.	9 16 6	
53 VICTORIA No. 23.		
Railways—		
Additions, Alterations, and Improvements to Roads, Stations, &c.	165 0 0	
Sewerage Branch—		
North Shore Sewerage	273 1 7	
Western Suburbs Main Scheme	52 10 0	
Waverley Drainage	98 5 10	
54 VICTORIA No. 33.		
Railways—		
Additions, Alterations, &c., to Railway Stations	2,500 0 0	
Harbours and Rivers—		
Clarence River Improvements	600 0 0	
Water Supply and Sewerage—		
Extension of Water Reticulation, Sydney and Suburbs	1,226 3 0	
Towards Erection of New Offices, &c.	5 10 4	
Carried forward... ..	£ 93,609 12 0	31,544 8 6

DISBURSEMENTS in the Year ended 30th June, 1907—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	TOTAL.
	£ s. d.
Brought forward	£ 3,310,672 0 4
Carried forward	£ 3,310,672 0 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 93,609 12 0	31,544 8 6
To Repayments to Credit of Votes upon which there has been no expenditure during the year— <i>continued</i> .		
56 VICTORIA No. 24. Tramway Construction Branch— Towards completion of the Tramway, King-street to Ocean-street	20,035 6 1	
Harbours and Rivers— Reclamation, Careening Cove and Neutral Bay, North Shore, &c.	5 0 0	
Water Supply and Sewerage— Completion of New Offices, &c.	7 18 6	
57 VICTORIA No. 17. Railway and Tramway Construction Branch— Milson's Point Extension (Land)	700 0 0	
Towards the Construction of Tramways generally—further sum	418 4 6	
59 VICTORIA No. 6. Country Towns—Water Supply generally	3,300 0 0	
Agricultural College and Experimental Farms and Stations	80 9 8	
Water Conservation and Irrigation, Artesian Boring, and Public Watering Places—Construction of Works, &c.	135 5 8	
60 VICTORIA No. 32. Railway Construction— Tamworth to Manilla	10 0 0	
Tramway Construction— Electric Tramway from Circular Quay to Redfern Railway Station, &c.	767 17 8	
Agricultural Colleges and Experimental Farms	3,758 18 4	
Sewerage Construction— Country Towns Sewerage, &c.	0 16 6	
Water Conservation and Irrigation, &c.	1,009 3 8	
61 VICTORIA No. 43. Tramways— Additions to Workshops and Buildings	218 0 0	
Government Architect— Prison for Females	45 0 0	
Harbours and Rivers— Country Towns Water Supply generally	333 7 6	
Steamer for snagging operations... ..	20 0 0	
Metropolitan Board of Water Supply and Sewerage— General Reticulation and Improvements to Water Supply, &c..	24 10 0	
62 VICTORIA No. 36. Harbours and Rivers— Trial Bay Prison—Erection of Quarters	200 19 2	
Tweed River Improvements	5 16 8	
Carried forward	£ 124,746 5 11	31,544 8 6

DISBURSEMENTS in the Year ended 30th June, 1907—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	TOTAL.
	£ s. d.
Brought forward	£ 3,310,672 0 4
Carried forward	£ 3,310,672 0 4

PARTICULARS OF RECEIPTS.						AMOUNT.			TOTAL.		
						£	s.	d.	£	s.	d.
Brought forward...						£	124,746	5 11	31,544	8 6	
To Repayments to Credit of Votes upon which there has been no expenditure during the year— <i>continued.</i>											
63 VICTORIA No. 42.											
Railways—											
Grades and Curves...							30	7 6			
Harbours and Rivers Branch—											
Norah Head Lighthouse...							25	0 0			
Metropolitan Board of Water Supply and Sewerage—											
Improvements in Mains, &c.							712	0 0			
64 VICTORIA No. 10.											
Darling Harbour Wharfs Resumptions							2,462	5 6			
64 VICTORIA No. 60.											
Railway and Tramway Construction—											
Construction of Tramways							3	0 0			
Tramway, Belmore Park to Fort Macquarie							2	0 0			
Harbours and Rivers—											
Clarence River Improvements							15	0 0			
Country Towns Water Supply—further sum							470	19 6			
1 EDWARD VII No. 62.											
Railway and Tramway Construction—											
Railways—											
Narrabri to Walgett							41	9 8			
Roads and Bridges—											
Bridge, North Sydney—Preliminary expenses							60	0 0			
Harbours and Rivers—											
Camden Haven Improvements—further sum							1	9 5			
Newcastle Harbour (entrance)							37	12 4			
Water Supply and Sewerage Construction—											
Sanitary Works							15	0 0			
Metropolitan Water Supply and Sewerage Board—											
Northern Suburbs Water Supply							64	0 0			
Hunter River Water Supply and Sewerage Board—											
Reticulation							0	1 5			
2 EDWARD VII No. 108.											
Railways—											
Additions to Railway Lines, Stations, &c.							70	4 4			
Tramways—											
Additions to Workshops and Buildings, &c.							310	0 0			
Railway Construction—											
Culcairn to Germanton—further sum							42	8 8			
Tramway Construction—											
Tramways generally							1,985	15 3			
Harbours and Rivers—											
Clarence River Improvements—further sum							8	0 0			
Sydney Water Supply—											
Improvements to Sydney Water Supply and Storage Dam on the Cataract River							7,507	7 10			
Resumptions on Catchment Area...							12	0 0			
Agriculture—For the Promotion of Agriculture, &c.							17	12 6			
Carried forward						£	138,639	19 10	31,544	8 6	

PARTICULARS OF DISBURSEMENTS.		TOTAL.
		£ s. d.
Brought forward	...	£ 3,310,672 0 4
Carried forward		£ 3,310,672 0 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£ 138,639 19 10	31,544 8 6
To Repayments to Credit of Votes upon which there has been no expenditure during the year— <i>continued</i> .		
3 EDWARD VII No. 14.		
Government Architect—		
Art Gallery—further sum	4 5 6	
Harbours and Rivers—		
Clarence River Improvements	79 2 8	
Sewerage Construction—		
City Low-level Sewerage—further sum	566 9 6	
Country Towns Water Supplies	180 16 1	
Miscellaneous—		
Water Conservation, Artesian Bore, &c.—To cover Expenditure from Vote taken on Supply Acts (July, 1902), and Water and Drainage Transfer Salary Charges	2,105 0 0	
Sydney Water Supply—		
Improvements to Sydney Water Supply and Storage Dam on the Cataract River—further sum	12 0 0	
Hunter River District Water Supply and Sewerage Board—		
Reticulation, Newcastle and Suburbs—further sum	0 18 8	
4 EDWARD VII No. 31.		
Railways—		
To further Improvements of Grades	186 0 0	
Railway Construction—		
To recoup City Railway Extension and Sydney Central Station Votes—Surplus Lands	1,170 0 0	
Tramway Construction—		
Tramways generally—To recoup City Railway Extension, &c., Votes—Tramways into Central Station	112 0 8	
Roads and Bridges—		
Bridge—		
South Arm, Richmond River, at Coraki—further sum	9 0 0	
Harbours and Rivers—		
Tweed River Improvements—further sum	5 13 4	
Sydney Water Supply—		
Improvements to Sydney Water Supply and Storage Dam, Cataract River, including Land Resumptions—further sum	2 0 0	
5 EDWARD VII No. 36.		
Hunter River District Water Supply and Sewerage Board—		
Reticulation—Newcastle and Suburbs—further sum	0 11 11	
		143,074 18 2
Total Repayments to Credit of Votes	£	174,619 6 8
To proceeds of Sale of New South Wales Funded Stock, issued under Act 63 Vic. No. 42 (in Sydney)	22,000 0 0	
To proceeds of Sale of New South Wales Funded Stock, issued under Act 64 Vic. No. 10—Darling Harbour Resumption Act of 1900—(in Sydney)	672,060 0 0	
To proceeds of Sale of New South Wales Funded Stock, under Act 62 of 1901 (1915 Stock), in Sydney	215 5 3	
To proceeds of Sale of New South Wales Funded Stock under Act 2 Edward VII No. 93, Water and Drainage Act (in Sydney)	198,850 17 6	
To proceeds of Sale of New South Wales Funded Stock under Act 4 Edward VII No. 31 of 1904 (in Sydney)	1,427,747 0 0	
To proceeds of Sale of New South Wales Funded Stock under Act 6 Edward VII No. 39 (1921 Stock), in Sydney	500,000 0 0	
	£ 2,820,873 2 9	
Less—Amount overcredited in 1905-6 on account of proceeds of sale of New South Wales Inscribed Stock in London, issued under Act 2 Edward VII No. 108—refunded	815 14 9	
		2,820,057 8 0
To Balance on 30th June, 1906, brought forward	873,020 16 11	
TOTAL	£ 3,867,697 11 7	

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

J. H. CARRUTHERS,
Treasurer.

DISBURSEMENTS in the Year ended 30th June, 1907—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	TOTAL.
	£ s. d.
Brought forward... ..	£ 3,310,672 0 4
By Balance on 30th June, 1907, carried forward... ..	*557,025 11 3
TOTAL	3,867,697 11 7

* See page 136.

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, 1907, and is in accordance with the requirements of the Audit Act, 1902, Section 58.

Given under my hand, this ninth day of September, 1907.
32—Q

JOHN VERNON,
Auditor-General.

SERVICES PROVIDED FOR BY LOANS.

ABSTRACT of Net Expenditure for Public Works and other Services provided for by Loan Acts, from the commencement of the Loans Account to 30th June, 1907.

HEAD OF SERVICE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
** Railways—from Railway Votes (opened and unopened for traffic)	45,230,746 4 3	
Do from Public Works Votes ... £641,471 14 5		
Less—Transferred to Naval Authorities ... 1,950 0 0		
	639,521 14 5	45,870,267 18 8*
Tramways (opened and unopened for traffic)		4,126,054 15 1
Public Buildings and Sites—		
Justice	1,015,575 6 0	
Lands—Ordinary	467,077 5 0	
Do Closer Settlement	139,000 0 0	
Educational and Scientific	1,416,203 6 5	
Charitable Institutions, Hospitals, & Institutions for the Insane	739,926 19 0	
Fire Stations	68,523 11 5	
Recreation... ..	39,584 2 4	
Government Establishments	309,873 10 2	
Miscellaneous	129,927 4 1	4,325,691 4 5
Water Supply and Sewerage—		
Metropolitan Water Supply (in operation and under construction)	5,249,173 12 5	
Metropolitan Sewerage (in operation and under construction)	4,489,298 0 0	9,738,471 12 5
Hunter District Water Supply do do ...	381,701 3 9	
Do Sewerage do do ...	131,836 16 8	513,538 0 5
Country Towns Water Supply do do ...	767,389 1 3	
Country Towns Sewerage do do ...	63,145 17 4	830,534 18 7
Conservation of Water, Artesian Boring, &c.		1,100,581 8 9
Roads and Bridges—		
Bridges	1,654,736 15 5	
Roads—ordinary	£97,200 9 9	
Do of Access to Crown Lands ... 15,691 16 6		
	112,892 6 3	
Punts	16,953 5 9	1,784,582 7 5
Harbours and Rivers Navigation—		
Improvements to Harbours and Rivers... ..	3,194,914 5 0	
Wharfs, Docks, Appliances, &c.... ..	2,395,035 16 7	
	£ 5,589,950 1 7	
Less—Transferred to Sydney Harbour Trust	1,182,099 7 4	4,407,850 14 3
Darling Harbour Wharfs Resumptions		1,119,195 19 6
Sydney Harbour Trust—		
From Trust Votes	423,628 8 7	
From Public Works Votes	1,471,366 4 2	
From Darling Harbour Wharfs Resumptions... ..	3,160,165 11 6	5,055,160 4 3
Immigration		569,930 0 0†
Repayment of Loans		10,372,830 0 0‡
Commonwealth Services—		£89,814,689 3 9
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	
Public Works, Queensland, prior to separation from New South Wales, on 10th December, 1859—		3,430,647 0 10
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 (see page 120)	£ 93,295,191 13 1	

* 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.

‡ Amount Debentures paid off, per Public Debt Statement (see page 129) £28,078,801 4 2

Less Paid from Consolidated Revenue Fund and General Sinking Fund £6,728,771 4 2

Municipal Debentures paid off, charged to Works Votes and Sinking Fund (Trust Fund) 227,700 0 0

Treasury Bills for Works paid from General Loan Funds 10,069,000 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

17,705,971 4 2

£10,372,830 0 0

** Vide Railway Capital Account Committee's Report.

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

P.

GENERAL LOAN ACCOUNT.

GENERAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE

TO

30TH JUNE, 1907.

Q.

APPENDIX TO PUBLIC DEBT STATEMENT.

STATEMENT showing the result of Sales of Funded and Inscribed Stock from 1st July, 1906, to 30th June, 1907.

Particulars.	Year of Maturity.	Amount of Principal.	Nominal Rate of Interest.	Date from which Interest accrues.	Average per cent. at which sold.	Gross Amount raised.	Charges for Negotiation.	Net Amount Credited to General Loan Account.
							Brokerage.	
<i>Negotiated in Sydney.</i>		£	%		£	£	£ s. d.	£ s. d.
Funded Stock—								
63 Vic. No. 42	1915	22,000	3½	2 January, 1907 ...	100	22,000	Nil.	22,000 0 0
64 Vic. No. 10 (Darling Harbour Wharf Resumption) ...	1921	674,060	3½	{ Various dates from 13 February to 26 June, 1907. }	100	674,060	2,000 0 0	672,060 0 0
1 Ed. VII No. 62	1915	200	3½	6 July, 1906 ...	100	200	Nil.	{ 200 0 0 (a) 15 5 3 }
2 Ed. VII No. 93 (Water and Drainage)	1921	199,775	3½	{ Various dates from 3 October to 28 November, 1906. }	100	199,775	924 2 6	198,850 17 6
4 Ed. VII No. 31	1921	1,430,347	3½	{ Various dates from 2 July, 1906, to 26 June, 1907. }	100	1,430,347	2,600 0 0	1,427,747 0 0
6 Ed. VII No. 39	1921	500,000	3½	1 March, 1907 ...	100	500,000	Nil.	500,000 0 0

(a) Transferred from Loans Suspense Account; balance of amounts deducted from sales in previous years for payment of brokerage not required.

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

STATEMENT

OF THE

PARTICULARS OF THE PUBLIC DEBT OF THE STATE

OF

NEW SOUTH WALES,

ON

30TH JUNE, 1907.

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, 1842 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
1858-9	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	330,000 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

THE STATE OF NEW SOUTH WALES, ON 30TH JUNE, 1907.

PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES.															
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.	
19,533	3	1	705,200	0	0	705,200	2½d. to 5½d. per cent. per diem.	135	0	0
6,436	3	4	.....	.....	.....	217,500	0	0	217,500	.....	.....	2½d. & 3½d. per cent. per diem.		
The amount short-raised on all Acts from 17 Vic. No. 34 to 34 Vic. No. 2 was £512,331 7 10															
The proceeds of Debentures issued in 1870, to extent of £450,000, to not just this shortage amounted to £437,899 0 6															
Leaving an amount yet to be raised of £74,432 7 4															
The Cash Balance of the proceeds of Loans raised under these Acts was reappropriated for —															
Services under Act 36 Vic. No. 2 £54,370 12 9															
Services under Act 55 Vic. No. 35 132,326 0 4															
Making a total of cash not required for issue under Acts 16 Vic. No. 39 to 34 Vic. No. 2 186,696 13 1															
Which, added to above sum, makes the amount of Votes written off as not required for Expenditure, &c. £261,120 0 5															
{ 25,900 0 0 25,900															
{ 97,500 0 0 97,500															
{ 6,730 0 0 6,680 50 0 0 *1882															
{ 24,000 0 0 24,000															
{ 54,900 0 0 54,900															
{ 29,000 0 0 29,000															
{ 50,700 0 0 50,700															
{ 36,700 0 0 36,700															
{ 31,000 0 0 31,000															
{ 61,000 0 0 61,000															
{ 21,000 0 0 21,000															
{ 12,800 0 0 12,800															
{ 70,200 0 0 70,200															
{ 40,000 0 0 40,000															
{ 291,800 0 0 291,800															
{ 139,000 0 0 139,000															
{ 100,000 0 0 100,000															
{ 133,300 0 0 133,300															
{ 2,700 0 0 2,700 0 0 Permanent															
{ 46,200 0 0 46,200															
{ 150,000 0 0 150,000															
{ 70,800 0 0 70,600 200 0 0 *1882															
{ 136,800 0 0 136,800															
{ 6,700 0 0 6,700															
{ 70,500 0 0 70,500															
{ 3,200 0 0 3,200															
{ 203,000 0 0 203,000															
{ 132,300 0 0 132,300															
{ 100,000 0 0 100,000															
{ 10,000 0 0 10,000															
{ 2,000 0 0 2,000															
{ 175,000 0 0 175,000															
{ 90,000 0 0 90,000															
{ 34,000 0 0 34,000															
{ 145,000 0 0 145,000															
{ 700 0 0 700															
{ 400,000 0 0 400,000															
{ 312,000 0 0 312,000															
{ 25,000 0 0 25,000															
{ 23,700 0 0 23,700															
{ 5,000 0 0 5,000															
{ 365,600 0 0 365,400 200 0 0 *1 Jan., 1890															
{ 348,200 0 0 348,200 1 July, 1890															
{ 113,900 0 0 113,900 1 July, 1891															
{ 55,500 0 0 55,500 1 July, 1891															
{ 1,782,300 0 0 1,782,300 1 Jan., 1892															
{ 162,000 0 0 162,000 1 Jan., 1895															
{ 670,000 0 0 669,800 200 0 0 *1 Jan., 1895															
{ 300,000 0 0 300,000 Various															
{ 219,400 0 0 219,300 100 0 0 *1 Jan., 1896															
{ 758,000 0 0 757,400 600 0 0 *1 July, 1896															
{ 65,800 0 0 65,800 1 Jan., 1897															
{ 1,000,000 0 0 1,000,000 Various															
{ 177,400 0 0 177,400 1 July, 1898															
{ 197,800 0 0 197,800 1 Jan., 1899															
{ 407,100 0 0 407,100 1 July, 1900															
{ 450,000 0 0 450,000 1 July, 1900															
25,969	6	5	11,365,830	0	0	11,361,780	4,050	0	0	135	0	0

YEAR RAISED.	SERVICES.	AUTHORITY.	AMOUNT AUTHORISED TO BE RAISED.	DESCRIPTION OF STOCK SOLD.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK, SOLD.	NET AMOUNT RAISED.
	SUBSEQUENT LOANS.		£ s. d.		£ s. d.	£ s. d.
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	422,696 18 0
1875-6	Railways	36 Vic., No. 17	1,901,500 0 0	"	1,901,500 0 0	\$1,725,661 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	3,249,552 0 0	"	3,249,500 0 0	3,178,374 1 5
1881-3	Railways and other purposes	40 Vic., No. 12	1,120,000 0 0	"	1,120,000 0 0	1,145,116 18 9
		41 Vic., No. 4	7,352,768 0 0	"	7,352,700 0 0	7,302,099 18 11
1883	Railways and other purposes	41 Vic., No. 7	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	6,486,883 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	"	12,322,700 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	1,067,753 9 4
1889	To pay off Debentures	52 Vic., No. 16	1,390,600 0 0	"	1,500,000 0 0	1,474,745 16 6
1895	Railways and other purposes	52 Vic., No. 17	3,641,305 0 0	"	1,390,600 0 0	1,389,813 3 8
1901-2	Railways and other purposes	56 Vic., No. 1	5,089,896 0 0	"	1,100,000 0 0	1,047,257 13 8
		53 Vic., No. 23		"	2,323,691 10 0	2,323,691 10 0
		56 Vic., No. 1		"	1,000,000 0 0	911,229 7 9
				"	1,144,000 0 0	1,088,107 18 11
				"	15,000 0 0	15,000 0 0
				"	3,000,000 0 0	2,27,191 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	1,190,276 0 1	"	472,443 0 0	461,208 4 1
1896	Railways, repayment of Loans, and other purposes.	56 Vic., No. 1	879,806 0 0	"	269,778 10 0	269,778 10 0
1894	Railways, repayment of Loans, and other purposes.	56 Vic., No. 24	1,460,650 0 0	"	287,800 0 0	287,800 0 0
1896-7	Railways and other purposes	56 Vic., No. 1	863,947 0 0	"	631,080 0 0	631,080 0 0
1895-7	Railways and other purposes	57 Vic., No. 17	198,065 0 0	"	832,000 0 0	829,550 16 2
1895	Repayment of Loans	58 Vic., No. 14	977,400 0 0	"	863,947 0 0	863,947 0 0
1895-98	Railways and other purposes	58 Vic., No. 14	1,332,945 0 0	"	198,065 0 0	198,065 0 0
		1924 Stock	222,255 0 0	"	633,400 0 0	602,454 3 5
		59 Vic., No. 5	2,063,253 0 0	"	1,332,945 0 0	1,332,481 7 2
		59 Vic., No. 6	203,123 0 0	"	222,255 0 0	222,135 7 6
1898-1901	Railways, repayment of Loans, and other purposes.	60 Vic., No. 32	1,800,005 0 0	"	1,809,810 1 6	1,807,398 9 3
1901-2	Railways, repayment of Loans, and other purposes.	61 Vic., No. 43	1,899,887 0 0	"		
1904-6	Railways, repayment of Loans, and other purposes.	61 Vic., No. 43	333,650 0 0	"	1,763,456 0 0	1,764,639 11 1
1902-3	Railways, repayment of Loans, and other purposes.	62 Vic., No. 36	2,723,441 0 0	"	1,500,000 0 0	1,500,000 0 0
1906-7	Railways, repayment of Loans, and other purposes.	63 Vic., No. 42	145,510 0 0	"	250,000 0 0	250,000 0 0
1901-7	Darling Harbour Wharf Resumption	64 Vic., No. 10	4,000,000 0 0	"	3,000,000 0 0	2,723,688 3 3
1903-5	Railways, Repayment of Loans, and other purposes.	64 Vic., No. 60	2,703,385 0 0	Inscribed Stock	674,060 0 0	672,060 0 0
				Debentures	550,000 0 0	549,114 19 5
				"	816,854 0 0	815,731 10 7
				"	1,000,000 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	1,000,000 0 0	975,745 9 3
				Inscribed Stock	499,981 0 0	498,046 5 3
1904-6	Railways, repayment of Loans, and other purposes.	1 Edw. VII, No. 62	2,997,213 0 0	"	199,775 0 0	198,850 17 6
1906	Water and Drainage	2 Edw. VII, No. 93	1,000,000 0 0	"	2,000,000 0 0	1,940,438 7 8
1906	Railways, repayment of Loans, and other purposes.	2 Edw. VII, No. 108	3,070,472 0 0	"		
1906-7	Railways, repayment of Loans, and other purposes.	3 Edw. VII, No. 14	1,721,384 0 0	"		
	Railways, repayment of Loans, and other purposes.	4 Edw. VII, No. 31	2,040,051 0 0	Inscribed Stock	1,514,912 0 0	1,511,512 0 0
	Railways, and other purposes	5 Edw. VII, No. 36	968,430 0 0	"		
1907	Railways, repayment of Loans, and other purposes.	6 Edw. VII, No. 39	1,680,500 0 0	Inscribed Stock	500,000 0 0	500,000 0 0
	TOTAL, SUBSEQUENT LOANS.		£ 97,873,112 7 4		81,445,499 10 8	78,348,669 19 2

Loan of £2,000,000 in Debentures floated in London under

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.	£ 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	999,400	*600 0 0	1 July, 1903...	4 "	.....	.....	.....
.....	£901,300	*200 0 0	1 July, 1905...	4 "	.....	.....	.....
.....	530,189 9 2	.....	530,189 9 2	Interminable...	4 "	21,207	11 7	.....
.....	224,900 0 0	224,900	.....	1 July, 1906...	4 "	.....	.....	.....
.....	3,249,500 0 0	.....	3,249,500 0 0	1908 & 1909...	4 "	129,980	0 0	.....
£25,116 18 9	1,120,000 0 0	.....	2,863,700 0 0	1 July, 1910...	4 "	114,548	0 0	.....
.....	7,352,700 0 0	.....	5,609,000 0 0	1 July, 1913...	4 "	224,300	0 0	.....
.....	1,262,000 0 0	.....	1,262,000 0 0	1 July, 1913...	4 "	50,480	0 0	.....
.....	7,102,000 0 0	.....	315,300 0 0	1 July, 1913...	4 "	12,612	0 0	.....
.....	1,000,000 0 0	.....	6,786,700 0 0	1 Oct., 1924...	3½ "	237,534	10 0	.....
.....	2,000,000 0 0	.....	1,000,000 0 0	1 Oct., 1924...	3½ "	35,000	0 0	.....
.....	6,713,300 0 0	.....	2,000,000 0 0	1 Oct., 1924...	3½ "	70,000	0 0	.....
.....	3,500,000 0 0	.....	6,713,300 0 0	1 Oct., 1924...	3½ "	234,965	10 0	.....
.....	2,109,400 0 0	.....	3,500,000 0 0	1 Sept., 1918...	3½ "	122,500	0 0	.....
.....	1,122,600 0 0	.....	2,109,400 0 0	1 Sept., 1918...	3½ "	73,829	0 0	.....
.....	1,500,000 0 0	.....	1,122,600 0 0	1 Oct., 1935...	3 "	78,678	0 0	.....
.....	1,390,600 0 0	.....	1,500,000 0 0	1 Sept., 1918...	3½ "	48,671	0 0	.....
.....	1,100,000 0 0	.....	1,390,600 0 0	1 Oct., 1935...	3 "	33,000	0 0	.....
.....	323,691 10 0	.....	1,100,000 0 0	1 Oct., 1935...	3 "	12,947	13 2	.....
.....	1,000,000 0 0	.....	323,691 10 0	1912	4 "	30,000	0 0	.....
.....	1,144,000 0 0	.....	1,000,000 0 0	1 Oct., 1935...	3 "	34,320	0 0	.....
.....	15,000 0 0	.....	1,144,000 0 0	1 Oct., 1935...	3 "	600	0 0	.....
.....	3,000,000 0 0	.....	15,000 0 0	1912	4 "	90,000	0 0	.....
.....	494,200 0 0	.....	3,000,000 0 0	1 Oct., 1935...	3 "	174,797	0 0	.....
.....	2,027,557 0 0	.....	494,200 0 0	1 Sept., 1918...	3½ "	100,000	0 0	.....
.....	472,443 0 0	.....	2,027,557 0 0	1 July, 1933...	4 "	27,991	2 10	.....
.....	699,778 10 0	.....	472,443 0 0	1912	4 "	35,192	0 0	.....
.....	879,800 0 0	.....	699,778 10 0	1912	4 "	25,243	4 0	.....
.....	631,080 0 0	.....	879,800 0 0	1912	4 "	29,120	0 0	.....
.....	832,000 0 0	.....	631,080 0 0	1 Sept., 1918...	3½ "	25,918	8 2	.....
.....	863,947 0 0	.....	832,000 0 0	31 Dec., 1924...	3 "	5,941	19 0	.....
.....	198,065 0 0	.....	863,947 0 0	1912	3 "	19,002	0 0	.....
.....	633,400 0 0	.....	198,065 0 0	1 Oct., 1935...	3 "	89,988	7 0	.....
.....	1,332,945 0 0	.....	633,400 0 0	30 June, 1925...	3 "	6,667	13 0	.....
.....	222,255 0 0	.....	1,332,945 0 0	1912	3 "	54,294	6 0	.....
.....	1,809,810 1 6	.....	222,255 0 0	1912	3 "	61,895	19 2	.....
.....	200,304 6 5	.....	.....	1,809,810 1 6	1912	3 "	56,250	0 0	.....
.....	1,763,456 0 0	.....	200,304 6 5	1912	3½ per cent.	8,750	0 0	.....
.....	203,251 3 9	.....	1,763,456 0 0	1912	3½ per cent.	90,000	0 0	.....
.....	38,597 2 3	.....	203,251 3 9	1912	3½ per cent.	23,592	2 0	.....
.....	283,512 12 11	.....	38,597 2 3	1912	3½ per cent.	22,000	0 0	.....
.....	16,434 16 5	.....	283,512 12 11	1912	3½ per cent.	32,674	3 2	.....
.....	138,042 11 2	.....	16,434 16 5	10 Feb., 1915...	3½ per cent.	40,000	0 0	.....
.....	325,940 0 0	.....	138,042 11 2	1 Oct., 1935...	3 per cent.	5,244	0 0	.....
.....	674,060 0 0	.....	325,940 0 0	10 Aug., 1921...	3½ "	40,000	0 0	.....
.....	550,000 0 0	.....	674,060 0 0	10 Aug., 1907...	4 "	40,000	0 0	.....
.....	816,854 0 0	.....	550,000 0 0	10 Aug., 1909...	4 "	40,000	0 0	.....
.....	1,000,000 0 0	.....	816,854 0 0	1 Mar., 1915...	4 "	17,492	6 8	.....
.....	131,100 0 0	.....	1,000,000 0 0	1 Apr., 1915...	4 "	6,992	2 6	.....
.....	1,000,000 0 0	.....	131,100 0 0	10 Feb., 1915...	4 "	70,000	0 0	.....
.....	1,000,000 0 0	.....	1,000,000 0 0	1 Mar., 1915...	4 "	53,021	18 4	.....
.....	499,981 0 0	.....	1,000,000 0 0	10 Feb., 1915...	3½ "	17,500	0 0	.....
.....	199,775 0 0	.....	499,981 0 0	10 Aug., 1921...	3½ per cent.	2,784,808	16 7	.....
41,395 9 0	6,487,897 6 9	81,445,499 10 8	2,907,300	199,775 0 0	.....	.....	.....	.....	.....

Acts 64 Vic. No. 60 and 1 Edw. VII, No. 62, conjointly.

STATEMENT OF PARTICULARS OF PUBLIC

YEAR RAISED.	SERVICES.	AUTHORITY.	AMOUNT AUTHORISED TO BE RAISED.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK, SOLD.	NET AMOUNT RAISED.
MISCELLANEOUS.					
1899 to } 1905 }	Advances to Settlers—Loans	62 Vic. No. 1 2 Edw. VII No. 106	£ 500,000 0 0 500,000 0 0	£ 425,050 0 0	£ 424,450 0 0
1889-90	Treasury Bills (Deficiency of 1886 and previous years)	53 Vic. No. 9	£2,600,000 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)	64 Vic. No. 68 1 Edw. VII No. 8	£755,179 4 8	755,179 4 8	755,179 4 8
1905	Treasury Bills (Deficiency to 30th June, 1905)	5 Edw. VII No. 20	£336,890 0 0	336,890 0 0	336,890 0 0
1892	Treasury Bills for Public Works	55 Vic. No. 7	£4,000,000 0 0	£3,250,000 0 0 750,000 0 0	£3,233,077 1 9 750,000 0 0
1900	Treasury Bills for Public Works	63 Vic. No. 46	£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	64 Vic. No. 10	£1,000,000 0 0	1,000,000 0 0	£986,564 10 0
1902-4	Treasury Bills for Public Works	2 Edw. VII No. 94	£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.	3 Edw. VII No. 14	£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.	4 Edw. VII No. 31	£240,000 0 0	240,000 0 0	£239,100 0 0
1904-6	Treasury Bills (Redemption)	4 Edw. VII No. 8	£1,902,900 0 0	1,902,900 0 0	£1,901,928 15 0
1888	Municipal Council of the City of Sydney Waterworks		£85,000 0 0	£85,000 0 0	£85,000 0 0
1889	Municipal Council of the City of Sydney Sewerage Works		£126,000 0 0	£126,000 0 0	£126,000 0 0
1890	Municipal Council, Darlinghurst, Sewerage Works		£5,000 0 0	£5,000 0 0	£5,000 0 0
1890	Municipal Council, Redfern, Sewerage Works		£30,000 0 0	£30,000 0 0	£27,532 11 10
1893	Newcastle Borough Council, Water Supply Works		£16,000 0 0	£16,000 0 0	£16,000 0 0
1897	North Sydney Sewerage Works		£4,400 0 0	£4,400 0 0	£4,400 0 0
1894	Balmmain Municipal Council, Sewerage Works		£2,500 0 0	£2,500 0 0	£2,500 0 0
	Ashfield Municipal Council—				
1888	Sewerage Works		£3,700 0 0	£3,700 0 0	£3,700 0 0
1890	Sewerage Works		£1,500 0 0	£1,500 0 0	£1,500 0 0
1890	Sewerage Works		£4,500 0 0	£4,500 0 0	£4,500 0 0
	Municipal Council, Glebe, Sewerage Works		£9,100 0 0	£9,100 0 0	£9,100 0 0
TOTAL, MISCELLANEOUS			£21,547,369 4 8	£20,875,303 4 8	£20,776,241 6 8
TOTAL, OLD LOANS...			£10,920,830 18 3	£11,365,830 0 0	£10,872,367 17 4
TOTAL, SUBSEQUENT LOANS			£97,873,112 7 4	£81,445,499 10 8	£78,348,669 19 2
GRAND TOTALS			£130,341,312 10 3	£113,686,632 15 4	£109,997,279 3 2

* Overdue bonds unpresented. † This amount was included in a sum of £7,365 3s. 4d. paid over to the Sydney Railway Company, being the amount supplied for the service from the Consolidated Revenue. ‡ Credited to the Consolidated Revenue Fund. § The amount short-raised under Act 57 Vic. No. 35. e 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 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 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 with Sewerage and Water Works under Act 43 Vic. No. 32, Metropolitan Water and Sewerage Act of 1880. † Taken over by Government with Sewerage £727,784 by State Debt Commissioners; £10,372,830 by renewals under Loan Acts; £227,700 Municipal Debentures charged Works Loan Votes; £375,500 account Government Savings Bank Act, 1906. k Taken over by Government with Water Supply Works under Act 55 Vic. No. 27, Hunter District Water £3,788 2s. 1d., handed over by Newcastle Borough Council and credited to Trust Fund in 1893. n Loan of £832,000, issued September, 1894, to meet in October, 1895. r Ashfield Municipal Council, Sewerage Debentures taken over by the Government. s Glebe Municipal Council, Sewerage Act 63 Vic. No. 46, matured 1st March, 1905, were exchanged to the extent of £564,600, and £646,500, respectively, for Debentures issued under Acts 64 Vic. 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 1st July, 1930. x Vide note.

NOTE.—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 distributed to the purposes of the following Acts, viz.:—52 Vic. No. 17, £323,091 10s.; 53 Vic.

DEBT ON 30TH JUNE, 1907—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.		
.....	.....	425,050 0 0	£305,000	120,050 0 0	1919	3 per cent.	3,601 10 0	
.....	.....	2,502,884 0 0	2,502,884	.....	1 Jan., 1907 ..	3 & 4 „	.....	
.....	.....	1,174,700 0 0	155,137 4 2	1,019,562 15 10	1 March, 1901..	3 „	30,586 17 8	
.....	.....	755,179 4 8	500,000	255,179 4 8	1 Feb., 1910 ..	3 „	7,655 7 6	
.....	.....	336,890 0 0	50,000	286,890 0 0	31 July, 1913..	3½ „	10,041 3 0	
}	16,922 18 3	3,250,000 0 0	3,246,000	*4,000 0 0	1 Oct., 1896 .	4 „	.....	
		750,000 0 0	750,000	.....	1896	4½ „	.....	
}	27,493 13 6	1,000,000 0 0	1,000,000	.....	1 March, 1902..	4 per cent.	.....	
		1,000,000 0 0	£998,500	*1,500 0 0	1 March, 1905..	4 „	.....	
		500,000 0 0	£500,000	.....	1 May, 1905 ..	3½ „	.....	
		500,000 0 0	£500,000	.....	1 Sept., 1905 ..	3½ „	.....	
		500,000 0 0	£500,000	.....	1 Feb., 1906 ..	3½ „	.....	
		500,000 0 0	£500,000	.....	1 June, 1906 ..	3½ „	.....	
} .....	.....	500,000 0 0	.....	500,000 0 0	1 Aug., 1907..	4 „	20,000 0 0
		37,000 0 0	.....	37,000 0 0	1 Sept., 1907..	4 „	1,480 0 0	
		260,000 0 0	.....	260,000 0 0	1 Oct., 1907..	4 „	10,400 0 0	
		203,000 0 0	.....	203,000 0 0	1 Nov., 1907..	4 „	8,120 0 0	
}	10,875 1 0	2,000,000 0 0	1,999,500	*500 0 0	15 Jan., 1907..	4 „	.....	
		75,000 0 0	75,000	.....	1 April, 1907 ..	4 „	.....	
		1,000,000 0 0	.....	1,000,000 0 0	1 July, 1907 ..	4 „	40,000 0 0	
		325,000 0 0	.....	325,000 0 0	1 July, 1907 ..	3½ „	12,187 10 0	
		500,000 0 0	.....	500,000 0 0	1 Nov., 1907 ..	4 „	20,000 0 0	
		100,000 0 0	.....	100,000 0 0	5 March, 1908..	4 „	4,000 0 0	
.....	.....	250,000 0 0	.....	250,000 0 0	1 Jan., 1908 ..	4 „	10,000 0 0
.....	.....	240,000 0 0	.....	240,000 0 0	1 July, 1907 ..	3½ „	8,400 0 0
} .....	.....	402,900 0 0	.....	402,900 0 0	1 May, 1910 ..	4 „	16,116 0 0
		£500,000 0 0	.....	500,000 0 0	1 Sept., 1910 ..	3½ „	17,500 0 0	
.....	.....	£500,000 0 0	.....	500,000 0 0	1 Feb., 1911 ..	3½ „	17,500 0 0
.....	.....	£500,000 0 0	.....	500,000 0 0	1 June, 1911 ..	3½ „	17,500 0 0
.....	.....	85,000 0 0	55,000	30,000 0 0	Various years.	4 „	1,200 0 0	
.....	.....	126,000 0 0	126,000	.....	.....	5 & 6 „	.....	
.....	.....	5,000 0 0	5,000	.....	.....	.....	.....
.....	.....	30,000 0 0	.....	30,000 0 0	1 July, 1912 ..	4 per cent.	1,200 0 0
.....	.....	16,000 0 0	£16,000	.....	1 Dec., 1901 ..	} 4½ „	.....	
.....	.....	4,400 0 0	4,400	.....	1 Jan., 1897 ..		.....
.....	.....	2,500 0 0	2,500	.....	30 Sept., 1898		.....	
.....	.....	3,700 0 0	3,700	.....	1 Oct., 1903 ..		.....
.....	.....	1,500 0 0	1,500	.....	1 July, 1895 ..	.....	.....
.....	.....	4,500 0 0	4,500	.....	1 Aug., 1900 ..	.....	.....
.....	.....	9,100 0 0	9,100	.....	1 Mar., 1898 ..	.....	.....
.....	55,291 12 9	20,875,303 4 8	13,809,721 4/2	7,065,582 0 6	.....	.....	257,488 8 2
25,969 6 5	.....	11,365,830 0 0	11,361,780	4,550 0 0	.....	.....	135 0 0
41,395 9 0	6,487,897 6 9	81,445,499 10 8	2,907,300	78,538,199 10 8	.....	.....	2,784,808 16 7
67,364 15 5	6,543,188 19 6	113,686,632 15 4	£23,078,801 4/2	85,607,831 11 2	.....	.....	3,042,432 4 9

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 under this Act, viz., £175,838 13s. 1d., has been made good from the Consolidated Revenue Fund. a £25,000 repaid by Government of Victoria. 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 £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 £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 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 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 with Sewerage and Water Works under Act 43 Vic. No. 32, Metropolitan Water and Sewerage Act of 1880. † Taken over by Government with Sewerage £727,784 by State Debt Commissioners; £10,372,830 by renewals under Loan Acts; £227,700 Municipal Debentures charged Works Loan Votes; £375,500 account Government Savings Bank Act, 1906. k Taken over by Government with Water Supply Works under Act 55 Vic. No. 27, Hunter District Water £3,788 2s. 1d., handed over by Newcastle Borough Council and credited to Trust Fund in 1893. n Loan of £832,000, issued September, 1894, to meet in October, 1895. r Ashfield Municipal Council, Sewerage Debentures taken over by the Government. s Glebe Municipal Council, Sewerage Act 63 Vic. No. 46, matured 1st March, 1905, were exchanged to the extent of £564,600, and £646,500, respectively, for Debentures issued under Acts 64 Vic. 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 1st July, 1930. x Vide note.

after deducting expenses for commission on sales, viz., £2,362 9s. 6d., transferred to the Consolidated Revenue Fund, viz., £7,533 4s. 6d. The net proceeds No. 22, £15,000; 55 Vic. No. 25, £699,778 10s.; 56 Vic. No. 24, £879,800; 57 Vic. No. 17, £631,080.

Public Debt.

STATEMENT showing the DUE DATES, &c., of OUTSTANDING DEBENTURES, FUNDED and INSCRIBED STOCK, and TREASURY BILLS, on 30th June, 1907.

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.	.....
1895	27 Vic., No. 14	200 ^a	.....	.....	200 0 0	"	.....
1895-6	29 Vic., No. 9	100 ^a	.....	.....	100 0 0	"	.....
1896	55 Vic., No. 7 .....	.....	.....	4,000 0 0 ^a	4,000 0 0	4 $\frac{1}{2}$ cent.	.....
1896-7	29 Vic., No. 23	600 ^a	.....	.....	600 0 0	5 $\frac{1}{2}$ cent.	.....
1903-4	36 Vic., No. 17	600 ^a	.....	.....	600 0 0	4 $\frac{1}{2}$ cent.	.....
1904-5	63 Vic., No. 46 .....	.....	.....	1,500 0 0 ^a	1,500 0 0	"	.....
1905-6	36 Vic., No. 17	200 ^a	.....	.....	200 0 0	4 "	.....
1906-7	2 Ed. VII, No. 94 .....	.....	.....	500 0 0 ^a	500 0 0	"	.....
1907-8	64 Vic., No. 60 .....	.....	550,000 0 0	.....	550,000 0 0	"	22,000 0 0
	64 Vic., No. 10 .....	.....	.....	1,000,000 0 0	1,000,000 0 0	"	40,000 0 0
	2 Ed. VII, No. 94 .....	.....	.....	325,000 0 0	325,000 0 0	3 $\frac{1}{2}$ cent.	12,187 10 0
	.....	.....	.....	1,600,000 0 0	1,600,000 0 0	4 $\frac{1}{2}$ cent.	64,000 0 0
	3 Ed. VII, No. 14 .....	.....	.....	250,000 0 0	250,000 0 0	"	10,000 0 0
1908-9	4 Ed. VII, No. 31 .....	.....	.....	240,000 0 0	240,000 0 0	3 $\frac{1}{2}$ cent.	8,400 0 0
	38 Vic., No. 2 ...	3,249,500	.....	.....	.....	.....	.....
	40 Vic., No. 12 ...		.....	.....	3,249,500 0 0	4 $\frac{1}{2}$ cent.	129,980 0 0
1909-10	41 Vic., No. 4 ...		.....	.....	.....	.....	.....
	64 Vic., No. 60 .....	.....	816,854 0 0	.....	816,854 0 0	"	32,674 3 2
	4 Ed. VII, No. 8 ...	.....	.....	402,900 0 0	402,900 0 0	"	16,116 0 0
1910-11	41 Vic., No. 7	2,863,700	.....	.....	2,863,700 0 0	"	114,548 0 0
	4 Ed. VII, No. 8 ...	.....	.....	1,500,000 0 0	1,500,000 0 0	3 $\frac{1}{2}$ cent.	52,500 0 0
1911-12	City of Sydney Water Works	30,000	.....	.....	30,000 0 0	4 $\frac{1}{2}$ cent.	1,200 0 0
	Municipal Council Redfern Sewerage ..	30,000	.....	.....	30,000 0 0	"	1,200 0 0
1912-13	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	.....	1,768,456 0 0	3 $\frac{1}{2}$ cent.	61,895 19 2
	61 Vic., No. 43 .....	.....	1,768,456 0 0	.....	1,500,000 0 0	3 $\frac{1}{2}$ cent.	56,250 0 0
	62 Vic., No. 36 .....	.....	1,500,000 0 0	.....	2,549,350 0 0	4 $\frac{1}{2}$ cent.	101,974 0 0
1912 (New South Wales Funded Stock)	56 Vic., No. 1 .....	.....	2,549,350 0 0	.....	.....	.....	.....
1914-15	64 Vic., No. 60	1,131,100	.....	.....	1,131,100 0 0	"	45,244 0 0
	1 Ed. VII, No. 62 ..	1,000,000	.....	.....	1,000,000 0 0	"	40,000 0 0
	63 Vic., No. 42 .....	.....	250,000 0 0	.....	250,000 0 0	3 $\frac{1}{2}$ cent.	8,750 0 0
	1 Ed. VII, No. 62 ..	.....	1,000,000 0 0	.....	1,000,000 0 0	4 $\frac{1}{2}$ cent.	40,000 0 0
Carried forward		8,306,200	12,941,343 1 6	5,323,900 0 0	26,571,443 1 6	.....	996,620 0 2

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		8,306,200	12,941,343	1	6	5,323,900	0	0	26,571,443	1	6	996,620	0	2						
1918-19.....	48 Vic., No. 26	5,609,400	0	0	12,826,200	0	0	3½ 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	.....	.....	.....										
1921-2	64 Vic., No. 10	674,060	0	0	2,888,747	0	0	3½ cent.	101,106	2	10						
	2 Ed. VII, No. 93... ..	.....	199,775	0	0	.....	.....	.....										
	4 Ed. VII, No. 31... ..	.....	1,514,912	0	0	.....	.....	.....										
	6 Ed. VII, No. 39... ..	.....	500,000	0	0	.....	.....	.....										
1924-5	44 Vic., No. 28	6,786,700	0	0	16,500,000	0	0	3½ cent.	577,500	0	0						
	45 Vic., No. 22 .....	.....	1,000,000	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	.....	.....	.....										
1933-4	59 Vic., No. 6	222,255	0	0	420,320	0	0	3½ cent.	12,609	12	0						
	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	.....	.....	.....										
	54 Vic., No. 33 .....	.....	2,027,557	0	0	.....	.....	.....										
1935-6	55 Vic., No. 35	472,443	0	0	9,686,300	0	0	4½ cent.	387,452	0	0						
	50 Vic., No. 28 .....	.....	2,622,600	0	0	.....	.....	.....										
	52 Vic., No. 17 .....	.....	2,100,000	0	0	.....	.....	.....										
	53 Vic., No. 23	}	4,144,000	0	0	12,500,000								0	0	3½ cent.	375,000	0	0
	56 Vic., No. 1																				
1950-16	59 Vic., No. 5	633,400	0	0	2,000,000	0	0	3½ cent.	70,000	0	0						
	64 Vic., No. 10 .....	.....	3,000,000	0	0	.....	.....	.....										
	2 Ed. VII, No. 108 .....	.....	2,000,000	0	0	.....	.....	.....										
	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						
Annual payment of £150,000	59 Vic., No. 22	1,019,562	15	10	1,019,562	15	10	3½ cent.	30,586	17	8						
Annual payment of £100,000	64 Vic., No. 68	}	255,179	4	8	255,179	4	8	3½ cent.	7,655	7	6						
	1 Ed. VII, No. 8																				
Annual payment up to £50,000 from surplus on Consolidated Revenue Fund	5 Ed. VII, No. 30...	286,890	0	0	286,890	0	0	3½ cent.	10,041	3	0						
1918-9	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, 1907	£ 8,309,150	70,413,149	10	8	6,885,532	0	6	85,607,831	11	2	3,042,432	4	9						

* City of Sydney Waterworks Debentures taken over by the Government.
over by the Government. α Overdue Bonds not yet presented.

† Municipal Council Redfern Sewerage Works Debentures taken
b Redeemable at Government option on and after 1st July, 1930.

The Treasury, New South Wales,
Sydney, 26th July, 1907.

C. G. L. BOYCE,
Chief Accountant.

PUBLIC DEBT.

STATEMENT showing Distribution of Interest on Public Debt on 30th June, 1907.

Description of Stock.	Stock.		5 per cent.	4 per cent.	3½ per cent.	3¼ per cent.	3 per cent.	Total Interest.
	Amount.	Total.						
	£ s. d.	£ s. d.	£	£ s. d.	£	£ s. d.	£ s. d.	£ s. d.
Debentures ... {	*2,150 0 0	8,309,150 0 0	135	332,172 0 0				332,307 0 0
	2,700 0 0							
	8,304,300 0 0							
Inscribed Stock (in London) ... {	31,326,200 0 0	53,512,500 0 0		387,452 0 0		1,096,417 0 0		1,858,869 0 0
	9,686,300 0 0							
	12,500,000 0 0							
New South Wales Funded Stock ... {	4,916,204 0 0	15,830,090 1 6		196,618 3 2			120,201 1 2	562,350 13 0
	4,006,702 1 6							
	5,407,184 0 0							
	1,500,000 0 0							
New South Wales 4 per cents. ...		530,189 9 2		21,207 11 7				21,207 11 7
New South Wales 1924 Stock, 58 Vic. No. 14...		198,065 0 0					5,941 19 0	5,941 19 0
New South Wales 1925 Stock, 59 Vic. No. 6...		222,255 0 0					6,667 13 0	6,667 13 0
Treasury Bills (Deficiency 30 June, 1895), 59 Vic. No. 22...		1,019,562 15 10					30,586 17 8	30,586 17 8
Treasury Bills (Deficiency 30 June, 1900), 64 Vic. No. 68, and 1 Ed. VII, No. 8		255,179 4 8					7,655 7 6	7,655 7 6
Treasury Bills (Deficiency 30 June, 1905), 5 Ed. VII, No. 30...		286,890 0 0				10,041 3 0		10,041 3 0
Treasury Bills, 64 Vic. No. 10 (Darling Harbour Resumption) ...		1,000,000 0 0		40,000 0 0				40,000 0 0
Treasury Bills, 55 Vic. No. 7 ...		*1,000 0 0						
Treasury Bills, 63 Vic. No. 46 (Public Works) ...		*1,500 0 0						
Treasury Bills, 2 Ed. VII, No. 94 (Public Works) ...		*500 0 0						
Treasury Bills, 2 Ed. VII, No. 94 (Public Works) ...		1,925,000 0 0		64,000 0 0	12,187 10/-			76,187 10 0
Treasury Bills, 3 Ed. VII, No. 14 (Public Works) ...		250,000 0 0		10,000 0 0				10,000 0 0
Treasury Bills, 4 Ed. VII, No. 31 (Public Works) ...		240,000 0 0				8,400 0 0		8,400 0 0
Treasury Bills, 4 Ed. VII, No. 8 (Redemption) {	402,900 0 0	1,902,900 0 0		16,116 0 0		52,500 0 0		68,616 0 0
	1,500,000 0 0							
Advances to Settlers, Inscribed Stock ...		120,050 0 0					3,601 10 0	3,601 10 0
TOTALS ...	£	85,607,831 11 2	135	1,067,595 14 9	68,437 10/-	1,356,609 11 8	549,654 8 4	3,042,432 4 9

The Treasury, New South Wales,
Sydney, 26th July, 1907.

* Matured.

C. G. L. BOYCE,
Chief Accountant.

BALANCE STATEMENT
SHOWING THE LEDGER BALANCES
AND THE
DISTRIBUTION INTO CASH AND SECURITIES
ON 30TH JUNE, 1907.

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, 1907.	
No.	Page.			£ s. d.	£ s. d.
1	3	Consolidated Revenue Fund Proper	Cr.	.....	1,471,344 4 6
3	47	Trust Account (details per Statement)	Cr.	.....	1,126,965 12 5
4	49	Special Deposits Account (details per Statement)	Cr.	.....	1,010,675 4 0
		Carried forward ... ..	£	.....	£ 3,608,985 0 11

STATEMENT.

Wales on the 30th June, 1907, and the distribution of the same into Cash and Securities.

DISTRIBUTION.	CASH.	SECURITIES.	TOTAL.
£ s. d.	£ s. d.	£ s. d.	£ s. d.
Consolidated Revenue Account—			
With Bank of New South Wales	515,741 19 10		
With Commercial Banking Company of Sydney, Limited	764,709 17 0		
	1,280,451 16 10		
Cash in hands of the Receiver... ..	190,892 7 8		
	1,471,344 4 6	.....
Total Consolidated Revenue Account	£ 1,471,344 4 6	.....	1,471,344 4 6
Trust Account—			
With Bank of New South Wales	1,126,965 12 5		
Total Trust Account	£ 1,126,965 12 5	.....	1,126,965 12 5
Special Deposits Account—			
With Bank of New South Wales—On Current Account	50,816 5 6		
With Commercial Banking Company of Sydney, Limited—On Current Ac- count	859,078 15 10		
Cash in hands of the Receiver	3,651 5 2		
	913,546 6 6	.....
With Bank of New South Wales—On Fixed Deposit... ..	20,000 0 0		
With Commercial Banking Company of Sydney, Limited—On Fixed Deposit	40,000 0 0		
With Australian Joint Stock Bank, Limited —On Fixed Deposit	4,300 0 0		
	.....	64,300 0 0	
Treasury Chest—			
Treasury Guarantee Fund—			
New South Wales Funded Stock, 60 Vic. No. 32 ... ..	.....	14,500 0 0	
Miscellaneous ... ..	.....	18,328 17 6	
Total Special Deposits Account—Cash and Securities... ..	£ 913,546 6 6	97,128 17 6	1,010,675 4 0
Carried forward	£ 3,511,856 3 5	97,128 17 6	3,608,985 0 11

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, 1907.			
No.	Page.			£	s.	d.	£ s. d.
		Brought forward		£	3,608,985	0 11	
		Special Accounts:—					
5		Colonial Treasurer's Master in Equity Account	Cr.	46,047	10	8	
5		Colonial Treasurer's Master in Lunacy Account	"	25,949	8	4	
5		Colonial Treasurer's Curator of Intestate Estates Account	"	98,247	16	9	
5	77	Colonial Treasurer's Prothonotary Account	"	1,243	2	8	
5		Colonial Treasurer's Registrar in Bankruptcy Account	"	601	2	0	
5		Colonial Treasurer's Registrar of Probates Account	"	49,935	7	0	
		Total Special Accounts		£	222,024	7 5	
6	81	Closer Settlement Account	Cr.		198,256	8 4	
7	87	Public Works Account	"		292,624	6 6	
8	117	General Loan Account	"		557,025	11 3	
		GRAND TOTAL		£	4,878,915	14 5	

The Treasury, New South Wales,
Sydney, 26th July, 1907.C. G. L. BOYCE,
Chief Accountant.Wales on the 30th June, 1907, and the distribution of the same into Cash and Securities—*contd.*

DISTRIBUTION.		CASH.			SECURITIES.			TOTAL.		
		£	s.	d.	£	s.	d.	£	s.	d.
	Brought forward	£	3,511,856	3 5	97,128	17 6		3,608,985	0 11	
	Special Accounts—									
	With Bank of New South Wales—									
	Colonial Treasurer's Master in Equity Account	46,047	10	8						
	Colonial Treasurer's Master in Lunacy Account	25,949	8	4						
	Colonial Treasurer's Curator of Intestate Estates Account	98,247	16	9						
	Colonial Treasurer's Prothonotary Account	1,243	2	8						
	Colonial Treasurer's Registrar in Bankruptcy Account	601	2	0						
	Colonial Treasurer's Registrar of Probates Account	49,935	7	0						
	Total Special Accounts	£	222,024	7 5				222,024	7 5	
	Closer Settlement Account—									
	With Commercial Banking Company of Sydney, Limited	198,256	8	4				198,256	8 4	
	Public Works Account—									
	With Bank of New South Wales	292,624	6	6				292,624	6 6	
	General Loan Account—									
	With Bank of New South Wales	£	542,025	11 3						
	Cash in hands of the Receiver	15,000	0	0						
		557,025	11	3				557,025	11 3	
	Total, Credit Balances—Cash and Securities	£	4,781,786	16 11	97,128	17 6		4,878,915	14 5	
	Less Debit Balances:—									
	London Remittance Account—									
	With Bank of New South Wales	£	2,316,694	14 1						
	With Commercial Banking Co., Sydney, Limited	1,386,929	0	0						
		3,703,623	14	1				3,703,623	14 1	
	Total Sydney—Net Credit Balances—Cash and Securities	£	1,078,163	2 10	97,128	17 6		1,175,292	0 4	
	Add London Bank Account on date of latest advices, viz.:—									
	Public Account	£	2,533,623	14 1						
	On Fixed Deposit	900,000	0	0						
	Remittances in transit	270,000	0	0						
		3,703,623	14	1				3,703,623	14 1	
	GRAND TOTAL	£	4,781,786	16 11	97,128	17 6		4,878,915	14 5	

J. H. CARRUTHERS,
Treasurer.I HEREBY certify that the Ledger Balances above shown were, on 30th June, 1907, 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 ninth day of September, 1907.JOHN VERNON,
Auditor-General.

AUDITOR-GENERAL'S REPORT, 1906-7.

CONTENTS.

REPORT.

	PAGE.
Preliminary	141
Part I.—The Treasurer's Accounts	141-155
Cash Account, Consolidated Revenue Fund—Year ended 30th June, 1907	142
Receipts—Revenue proper, 1905-6 and 1906-7 compared... ..	144
Expenditure—do do	145-6
Sums Temporarily Advanced	147
Revenue Deficiency Account	148
Unpaid Accounts at 30th June, 1907—Statement I	149
Revenue which had not reached Treasury, 30th June, 1907—Statement J	149
Trust Fund Accounts—Year ended 30th June, 1907—Statement No. 3	149
Special Deposits Account—Year ended 30th June, 1907—Statement No. 4	150
Do Accounts—Year ended 30th June, 1907—Statement No. 5	151
General Loan Account—Summary of Treasurer's Statement No. 8	152
Receipts	152
Expenditure	153
"Rocks" Resumptions	154
Summary of Treasurer's Statement of Balances—Various Accounts at 30th June, 1907	155
Securities	155
Part II.—General effect of the Treasurer's Transactions, and Condition of the Accounts at the close of the Financial Year, 1906-7	156-178
Consolidated Revenue Fund	156
Receipts (Proper), 1899-1900, compared with 1906-7	159
Expenditure, 1899-1900, compared with 1906-7	160
Accumulated Revenue Deficiency, 1886-1907	160
Diagram A (facing)	162
State of the Trust and other Funds	162
Trust Funds Proper	162
Special Deposit Accounts	163
Special Accounts	163
Loans and Public Debt... ..	163
Floating of Loans and Expenditure on Loan Works, 1899-1907 Statement	163
Expenditure on Loan Works and Repayments, do do	164
Net Expenditure on Loan Works, 1902-7	164
General Loans Account—Debentures, Stock, and Treasury Bills outstanding 30th June, 1907	165
Public Debt... ..	167
Economies effected in the Working of Treasurer's Banking and other Accounts	169
Pensions	170
Gratuities	170
Old-age Pensions... ..	171
Public Service Superannuation	172
Police Reward and Superannuation Fund	173
Public Works and Closer Settlement Funds	174-176
State Debt and Sinking Funds	177
State of the Cash and Banking Accounts	177
Diagram B (facing)	178
Part III.—Corporate Bodies and Country Water Supply and Sewerage Works, &c.	179-192
Working Results of Services in connection with Business Undertakings	179
Railways and Tramways	179
Stations Accounts	181
Sydney Harbour Trust	183
Metropolitan Board of Water Supply and Sewerage	183
Hunter District Water Supply and Sewerage Board	184
Country Water Supply Works, &c.	184
Water and Drainage Trusts	184
Irrigation Trusts	185
Hay	185
Wentworth and Balranald	185
Government Savings Bank and Advances to Settlers	186-191
Miners' Accident Relief Fund... ..	191

Part IV.—Matters requiring Special Notice...	193–225
Loan Expenditure and Stocks raised for Works	193
Land Revenue	195
Sales and Occupation	196
Alienation and Occupation	197
General	198
Mining Revenue	198
Closer Settlement	199–202
Area comprised in Farms	200
Subdivision Value, and Farms selected	200
Myall Creek, Gobbagombalin, and Marrar Estates—in account with Treasurer to 30th June, 1907	201
Contingencies Fund—Fund for Temporary Payments	202–205
Explanatory	202
Basis of the Fund	204
Advantages claimed	205
Ordinary and Extraordinary Services of the Central Government Consolidated Revenue Fund	206
Diagram C	207
Local Government Act	208
Financial Relations of the Federal Government with the States...	209–214
Allocation of Surplus after 1910	209
Contribution Basis <i>versus</i> Per Capita Basis	210
Proportion of Receipts and Expenditure as allocated to the respective States	210
Customs and Excise Collections, 1900, 1901–2, 1906–7	211
New South Wales	211
Cost of Federal Administration	212
New South Wales	213
Fixed Sum returnable	213
Direct and Indirect Taxation	214
Transfer of State Debts...	214–218
New South Wales—Existing Debt, 30th June, 1907	215
The Federation—do do 1906	215
Debts which can, and which cannot, be taken over by the Federal Government...	217
National Debt Committee...	217
General Sinking Fund	218
Question in Nebulous Stage	218
Public Debt and Loan Transactions	218–221
Public Debt, 30th June, 1907— Diagrams D, E	218
Loan Receipts and Disbursements— Diagrams F, G, H	220
Loan Expenditure on Works and Services—per capita	221
Do do Total to 30th June, 1907	221
Sydney Abattoir and Nuisance Prevention Act	222
Subsidised Institutions	222
Drummoyne Fire Brigade...	222
Penrith Municipal Council	222
Special powers required to Audit Books and Accounts of Associations, Companies, &c.	223
Pastures Protection Boards	224
Seed Wheat Repayments	225
Prospecting Vote—Gold and Other Minerals	225
Part V.—Administrative and Departmental...	226–233
Outdoor Examination of Salaries and Contingent Payments	226
Arrears on Land and Income Tax	228
Inspection of Accounts and Stores	228–229
Accounting Officers	228
Stores and Supplies	229
Local Government Act, 1906—"Examiners of Accounts"	229
Stores and Stationery Supplies	229
Defaulters and their Treatment	231
Cases of Default...	232
Miscellaneous	234
Synopsis of Report	234
Concluding Remarks	236

APPENDICES.

Appendix A.—Advances to Treasurer—Statement of Accounts to be recovered, 1902–7	237
" B.—Consolidated Revenue Account—Statement of Appropriations, Expenditure, and Balances surrendered during 1906–7	238
" C.—Statement of Transfers of Appropriations during 1906–7, under Section 34 of the Audit Act, 1902	239
" D.—Annual Pensions Liability, on 30th June, 1907	240
" E.—Statement, Appropriations for Loan Services, and transactions thereon, to 30th June, 1907	240
" F.—Services provided for by Loans	241
" G.—Railways and Tramways—Statement of Gross Earnings, Working Expenses, Net Earnings, and Interest Liability, with shortage or surplus, from 1855 to 30th June, 1907	244
" H.—Railway Rates levied without sanction of Governor and Executive Council—subsequently authorised	245
" I.—Country Towns Water Supply and Sewerage Works, and Miscellaneous Services	246
" J.—Statement of Water and Drainage Trust Accounts on 30th June, 1907	248
" K.—Statement of Floating Advances—Loan Services to 30th June, 1907, unadjusted	248
" L.—do Other do do do do	249
" M.—Cases submitted by Auditor-General under Section 15 of Audit Act, 1902, to Attorney-General and Crown Solicitor and the opinions obtained thereon	250
" N.—Disbursements during 1906–7 withheld from Certificates of Discharge to the Colonial Treasurer	257
" O.—Surcharges raised under 47th Section of the Audit Act, 1902	257
" P.—Authorities granted under Section 51, Audit Act, 1902, for relief of Accounting Officers from Surcharge, &c.	259
" Q.—Comparative Statement of Stores on hand at Stocktakings of 1906 and 1907	260
" R.—Public Accounts Committee	262
" S.—Defalcations, Forest Guard J. F. da Silva	262

THIRTY-SEVENTH ANNUAL REPORT

OF THE

AUDITOR-GENERAL.

PRELIMINARY.

THE favourable position of the Finances which was commented upon in my last Annual Report, has been more than maintained during the twelve months ended 30th June, 1907, as will be clearly seen by the Treasurer's Statements and also the figures following.

While it is a matter of congratulation to be enabled to report such a flourishing condition of the financial position, it is nevertheless more than ever imperative that a truly economical policy with regard to expenditure should be maintained, in order that the temporary prosperity of the finances may not constitute a temptation to, or result in, over expenditure; for it should be remembered that the State has been blessed during the last two or three years, with most favourable seasons, and there is a certainty that less prosperous years are in store, also that the Revenue is still burdened with no inconsiderable balance of a deficit, amounting to about £1,500,000.

The Government have most wisely restricted their Loan Expenditure, but there seems to be an inclination to urge a much freer use of the Revenue, for the purpose of construction works (hitherto charged to Loans).

While it is an undoubtedly wise course to employ surplus revenue in building or making permanent improvements, yet it would appear that the sum set apart in last Session for this purpose, viz., £1,099,168, indicates a tendency to more expenditure than an average revenue can bear when the already statutory heavy liabilities are taken into consideration, together with the undoubted fact that the Commonwealth expenditure, by its expansive tendencies, will seriously reduce the returns in future years.

ACCOUNTS OF 1906-7.

The large surplus carried over from the year 1905-6, viz., £896,124 0s. 5d., has been more than appropriated by transfers therefrom to other accounts, viz. :—

	£	s.	d.
Additional payment to Sinking Fund	50,000	0	0
To Public Works Fund—two-thirds net proceeds from sale of Crown lands	368,051	1	2
To Public Works Fund—Grant in Aid	350,000	0	0
To Closer Settlement Fund—Grant in Aid	200,000	0	0
A total transfer of	£968,051	1	2

thus not only covering the surplus carried over from 1905-6, but also trenching upon the accounts of 1906-7 to the extent of £71,927 0s. 9d., and lessening the surplus to be shown at the end of 1906-7, which otherwise would have amounted to £1,543,271 5s. 3d.

Thus the true balance existing at the close of the year, and which was wholly due to the working of that year, was over one and a half million pounds.

THE TREASURER IN ACCOUNT WITH
Account Current of Revenue, Receipts, and

Dr.

Reference page.	PARTICULARS.	AMOUNT.	TOTAL.
		£ s. d.	£ s. d.
	GOVERNMENTAL.		
	To REVENUE and RECEIPTS (1st July, 1906, to 30th June, 1907):—		
4	Balance of Revenue collected within the State by the Commonwealth Government and returned	3,022,350 17 4	
4	Taxation	1,381,305 9 5	
	Land Revenue—		
	Alienations	£ 1,029,439 5 8	
5	Annual Revenue... ..	851,372 18 10	
6		1,880,812 4 6	
7	Receipts for Services rendered (outside business undertakings of the State) ...	330,639 15 6	
9	General Miscellaneous Receipts	343,851 2 3	
			6,958,959 9 0
	To ADVANCES REPAID on account of year 1905-6, and previous years—		
10	Treasurer's Advance Account, 1902-3	5,729 14 4	
10	Do 1905-6	8,378 11 3	
			14,108 5 7
	Total, Governmental...		£ 6,973,067 14 7
	BUSINESS UNDERTAKINGS OF THE STATE.		
	To RECEIPTS from business undertakings of the State—		
10	Railway Commissioners	5,596,428 9 5	
10	Sydney Harbour Trust	298,037 2 1	
10	Metropolitan Board of Water Supply and Sewerage†	496,793 13 2	
10	Hunter District Water Supply and Sewerage Board	42,216 12 9	
	Total, Business Undertakings		£ 6,433,475 17 5
	Total, Governmental and Business Undertakings		£ 13,406,543 12 0
10	To REPAYMENTS to TREASURER'S ADVANCE ACCOUNT, 1905-6, by appropriation taken in 1906-7	80,866 18 3	
10	To REPAYMENT OF ADVANCES in anticipation of Loan Votes, 1906-7	145,903 2 2	
			226,770 0 5
			£ 13,633,313 12 5
	To Balance on 30th June, 1906—Brought forward		£ 896,124 0 5
	GRAND TOTAL		£ 14,529,437 12 10

† Includes £2,344 17s. 7d., Richmond and Wollongong Systems, not vested in the Board.

ACCOUNT.

THE CONSOLIDATED REVENUE FUND.
Expenditure for the year ended 30th June, 1907.

Cr.

Reference Page.	PARTICULARS.	Payments under Parliamentary authority.	Payments, Treasurer's Advance Vote, to be appropriated.	TOTAL.
		£ s. d.	£ s. d.	£ s. d.
	GOVERNMENTAL.			
	By EXPENDITURE on account of Departments—			
28, 29	Special Appropriations	881,987 6 10		881,987 6 10
20	Schedules to the Constitution Act	40,520 19 7		40,520 19 7
20	Executive and Legislative... ..	31,017 6 8	417 5 0	31,434 11 8
20-22	Colonial Secretary... ..	989,917 5 8	10,893 9 0	1,000,810 14 8
23, 24	Treasurer and Secretary for Finance and Trade... ..	408,992 14 2	8,950 10 11	417,943 5 1
25	Attorney-General and Justice	309,818 11 9	4,032 14 0	313,851 5 9
25, 26	Secretary for Lands	315,668 7 2	6,704 2 11	322,372 10 1
26	Secretary for Public Works	744,708 5 9	12,510 7 6	757,218 13 3
27	Public Instruction, Labour, and Industry	982,660 13 6	1,108 18 2	983,769 11 8
27-28	Secretary for Mines and Agriculture	145,731 18 6	38 5 7	145,770 4 1
	By INTEREST ON PUBLIC DEBT—			
28	On Debentures, Funded Stock	£2,705,251 0 6		
28	On Treasury Bills for Public Works	246,825 10 0		
28	Do do for Darling Harbour Resumptions	39,982 0 0		
	Less chargeable on Business undertakings of the State	2,992,058 10 6		
		2,229,707 17 9		
28	Interest on Treasury Deficiency Bills	762,350 12 9		762,350 12 9
23, 28	Do Uninvested Funds in temporary possession of the Government	55,559 18 6		
23	Do Special Deposit, Savings Bank of New South Wales	70,786 10 10		
23	Do Government Banking Account, Sydney and London	8,750 0 0		
23	Do Compensation Money, Darling Harbour Resumptions	31 19 6		
		9,546 12 8		
	Total, Governmental	£ 5,758,049 3 10	44,655 13 1	5,802,704 16 11
	By Payment in Reduction of Public Debt—			
28	The General Sinking Fund	350,000 0 0		
28	Redemption of Treasury Bills Deficiency to the 30th June, 1905—			
	Act No. 30, 1905	50,000 0 0		
29	Repayments to State Debt Commissioners under Act of 1895, 59 Vic. No. 6, on Account of Bogan Scrub Clearing	5,089 16 6		
		£ 6,163,139 0 4	*44,655 13 1	6,207,794 13 5
	By PAYMENT from TREASURER'S ADVANCE ACCOUNT, 1906-7, to be recovered			31,525 17 11
	Total, Governmental and Reduction of Debt			£ 6,239,320 11 4
	BUSINESS UNDERTAKINGS OF THE STATE.			
	By EXPENDITURE ON BUSINESS UNDERTAKINGS of the State—			
	Railway Commissioners—			
24, 28	Working Expenses—Payments under Parliamentary authority..	£ 3,036,510 3 4		
36	Do do Payments Treasurer's Advance Vote*	281 18 11		
30	Do do Payments unauthorised in Suspense (See Statement F)	184,352 15 6		
28	Interest on Loan Capital, Railways and Tramways	1,717,378 4 0		
	Sydney Harbour Trust—			
23, 28	Working Expenses—Payments under Parliamentary authority..	82,714 2 2		
34	Do do Treasurer's Advance Vote*	50 0 0		
28	Interest on Loan Capital... ..	181,530 16 1		
	Metropolitan Board of Water Supply and Sewerage—			
26	Working Expenses—Payments under Parliamentary authority†	127,418 12 11		
28	Interest on Loan Capital... ..	317,150 7 3		
	Hunter District Water Supply and Sewerage Board—			
26	Working Expenses—Payments under Parliamentary authority..	12,916 4 10		
28	Interest on Loan Capital... ..	13,648 10 5		
			26,564 15 3	
	Total, Business Undertakings			£ 5,673,951 15 5
	Total, Governmental and Business Undertakings			£ 11,913,272 6 9
29	By APPROPRIATION in adjustment of TREASURER'S ADVANCE ACCOUNT of 1905-6			80,866 18 3
30	By PAYMENTS IN ANTICIPATION OF LOAN VOTES, 1906-7			145,903 2 2
29	By Public Works Fund—two-thirds of the net proceeds of the Sale of Crown Lands, 1905-6 (exclusive of Interest), less 20 p cent.			368,051 1 2
29	By Transfer to Public Works Fund—Grant in aid... ..			350,000 0 0
29	By Transfer to Closer Settlement Fund—Grant in aid			200,000 0 0
	TOTAL			£ 13,058,093 8 4
134	By Balance on 30th June, 1907—Carried forward			1,471,344 4 6
	GRAND TOTAL			£ 14,529,437 12 10

* Total Charges Treasurer's Advance Vote to be Voted, £44,987 12s. (See page 40).

† Includes £1,172 17s., Richmond and Wollongong systems, not vested in the Board.

CONSOLIDATED REVENUE FUND.

The year 1906-7 commenced with a surplus brought over from 1905-6 of £896,124 0s. 5d., which was during the year more than absorbed by the transfer of funds to the new accounts or funds established by the legislation of the Sessions of 1904-5-6.

As the accounts referred to stand by themselves, and have their balances shown clearly and separately from all others, it follows that the accounts now published do not, so far as Consolidated Revenue is concerned, derive any benefit from the surplus of 1905-6, and the surplus shown therein is wholly due to the results of the financing during the period covered by the time from July 1st, 1906, to June 30th, 1907, both inclusive.

The remarks on the preceding pages disclose that the surplus of 1906-7 was reduced, rather than helped, by the surplus brought over from the previous year, and should have properly shown as £71,927 in excess of what was shown.

Thus it is evident that the surplus would have shown at £1,543,271 5s. 3d. instead of £1,471,344 4s. 6d., had not the sum of £71,927 been used in supplementing the amounts transferred to Deficiency Account, Public Works, and Closer Settlement Funds.

The appropriation for the services of the Railways and Tramways having been insufficient to meet requirements, £184,352 15s. 6d. were expended without Parliamentary authority, for the legalising of which, submission will have to be made to Parliament in the ensuing session thereof.

The table below shows the principal items of increase and decrease, viz. :—

Receipts, 1905-6 and 1906-7 compared.

Division.	Year ended—		Increase.	Decrease.
	30 June, 1906.	30 June, 1907.		
Governmental.				
Receipts returned by the Commonwealth ...	£ 2,742,770	£ 3,022,351	£ 279,581	£
Direct Taxation—				
Stamp Duties	580,153	633,567	53,409	.....
Income Tax	266,233	283,422	17,189	.....
Land Tax	329,998	345,497	15,499	.....
Licenses	121,387	118,820	.....	2,567
Land Revenue—				
Alienations	976,772	1,029,439	52,667	.....
Occupation—Annual Revenue	753,115	851,373	98,258	.....
Services Rendered	372,575	330,640	.....	41,935
General Miscellaneous... ..	285,479	343,851	58,372	.....
Total Governmental Revenue ...	3,685,717	3,936,609	295,394	44,502
Business Undertakings.				
Railways and Tramways	5,051,953	5,596,428	544,475	.....
Sydney Harbour Trust	270,689	298,037	27,348	.....
Metropolitan Board of Water Supply and Sewerage	492,196	496,794	4,598	.....
Hunter District Water Supply and Sewerage	39,757	42,217	2,460	.....
Total Business Undertakings ...	5,854,595	6,433,476	578,881	.....
Total Revenue Proper	12,283,082	13,392,436	1,153,856	44,502
Net Increase ... ..	.....	.....	1,109,354	
Other Receipts (temporary)	8,285	14,108	.....	.....
Grand Total	£ 12,291,367	13,406,544	.....	.....

The progress of the State Revenue during the year was most satisfactory, and faithfully reflects the prosperous conditions of the State, principally induced by the favourable effects of the good seasons.

Apart from any influence of the Federal Government, the purely State-managed sources of Annual Revenue yielded an increase over the previous year of £829,773, of which

Taxation accounted for	...	...	...	...	£83,530
Land Revenue „ „	...	...	...	...	150,925
Services rendered, decrease	...	...	£41,935	.....
General Miscellaneous	...	...	...	...	58,372
Total Departmental Revenue					£250,892
Business Undertakings	...	...	...	...	578,881
Total State increase					£829,773

The only items which showed a decrease on the year as compared with 1905-6 were under Taxation—Licenses, £2,567, and Services Rendered (exclusive of Business Undertakings), £41,935. During the year the Free Education Act was passed, which abolished Fees at Public Schools.

The Business Undertakings in their aggregate results, far surpassed those of any previous year, exceeding the collections of the past year by £578,881.

The total Revenue proper was therefore £13,392,436, and exceeded that of 1905-6 by £1,109,354.

In addition to these totals there were also recoveries of Advances to the extent of £14,108, which were merely recoups of expenditure made in previous years, but only recovered in this.

The total net receipts from all sources on account of Revenue were therefore £13,406,544.

The usual equalising entries, which do not affect the results, are shown on the Cash Account, page 142.

Expenditure Proper.

The Statement shows that, as compared with the previous year's returns, there was an increase of £499,808 on Expenditure proper, which is to be considered more than compensated for by the increase in Revenue proper of £1,109,354.

The figures show that the increased Revenue was obtained at a cost of 45 per cent., while the percentage of Expenditure to Revenue on the Business Undertakings was 88·2 per cent., and on the whole, 88·6 per cent.

In this latter calculation the amounts transferred to other funds, viz., Public Works and Closer Settlement, are not included, as being in no sense an ordinary expenditure, but a free gift out of Revenue towards the assistance of Public Works, &c., and not to be accounted for as an annual expense of the Government.

Expenditure,

Expenditure, 1905-6 and 1906-7 compared.

Division of Expenditure.	Year ended 30 June, 1906.	Year ended 30 June, 1907.	Increase.	Decrease.
Governmental.				
	£	£	£	£
Special Appropriations... ..	740,950	881,987	141,037	.....
Schedules of Constitution Act	40,021	40,521	500	.....
Executive and Legislative	30,042	31,434	1,392	.....
£	811,013	953,942	142,929	.....
Colonial Secretary	1,140,900	1,000,811	.....	140,089
Treasurer and Secretary for Finance and Trade	380,503	417,943	37,440	.....
Attorney-General and Justice... ..	281,665	313,851	32,186	.....
Secretary for Lands	308,684	322,373	13,689	.....
Secretary for Public Works	801,207	757,219	.....	43,988
Public Instruction, Labour and Industry ...	914,318	983,770	69,452	.....
Secretary for Mines and Agriculture... ..	128,683	145,770	17,087	.....
£	3,955,960	3,941,737	169,854	184,077
Interest on compensation money, Darling Harbour and Rocks Resumptions	16,625	9,547	.....	7,078
Interest on Public Debt, &c., (other than for Business Undertakings)	921,774	897,479	.....	24,295
Sinking Funds	350,000	400,000	50,000	.....
	1,288,399	1,307,026	50,000	31,373
Total—Governmental Expenditure £	6,055,372	6,202,705	362,783	215,450
Business Undertakings.				
Railways—				
Working Expenses	2,972,473	3,221,145	248,672	.....
Interest on Loan Capital... ..	1,643,832	1,717,378	73,546	.....
Sydney Harbour Trust—				
Working Expenses	80,304	82,754	2,460	.....
Interest on Loan Capital... ..	180,951	181,531	580	.....
Metropolitan Board Water Supply and Sewerage—				
Working Expenses	120,859	127,419	6,560	.....
Interest on Loan Capital... ..	298,697	317,150	18,453	.....
Hunter District Water Supply and Sewerage Board—				
Working Expenses	11,180	12,916	1,736	.....
Interest on Loan Capital... ..	13,180	13,648	468	.....
Total, Business Undertakings	5,321,476	5,673,951	352,475	.....
Total Expenditure, Ordinary Govern- mental and Business Undertakings ...	11,376,848	11,876,656	715,258	215,450
Showing a Net Increase of ... ..	.....	.....	499,808	.....
Other Payments	18,395	36,616	.....	.....
Special Transfers from Consolidated Revenue under recent Legislation.				
Public Works Fund—				
Part proceeds Sale Crown Lands 1905-6, Act No. 9, 1906... ..	Nil.	368,051	368,051	.....
Grant in aid		350,000	350,000	.....
Closer Settlement Fund—				
Grant in aid		200,000	200,000	.....
		918,051	918,051	.....
Grand Total	£	11,395,243	12,831,323	.....

As regards the Business Undertakings, the cause of the increased expenditure (£352,475) is so amply covered by the increased earnings as to render comment unnecessary.

There has been a total cash expenditure (including the above special transfers) of £12,831,323, which, when deducted from the total cash receipts appearing on previous pages, leaves a surplus, as shown in the Account Current, of £1,471,344 4s. 6d.

There is an amount of £500 in the Treasurer's Accounts which was not adjusted during the year. It was misrepresented as a charge of Interest on Treasury Bills, owing to an erroneous cable advice from the Agent-General, but should have been shown as Repayment of Loans—Treasury Bills. The adjusting entries have been made since the close of the year.

Sums Temporarily Advanced.

From Advance to Treasurer, 1902-3 :—							£	s.	d.	£	s.	d.	
Seed Wheat to Distressed Farmers ...	...	...	...	...	...	...	13,363	18	3			
Fodder do do ...	...	...	...	...	...	...	7,065	19	7			
							<hr/>			20,429	17	10	
,, Advance to Treasurer, 1903-4 :—													
Seed Wheat to Distressed Farmers ...	...	...	...	...	...	...	2,981	17	4			
Fodder do do ...	...	...	...	...	...	...	1,772	13	10			
							<hr/>			4,754	11	2	
,, Advance to Treasurer, 1906-7 :—													
Imperial Government...	...	...	...	...	...	...	1,335	14	5			
Federal do ...	...	...	...	...	...	...	651	14	10			
Various Departments...	...	...	...	...	...	...	1,680	3	7			
Loan Services—to be voted ...	...	...	...	...	...	...	17,977	16	7			
Public Works Fund—to be voted ...	...	...	...	...	...	...	9,667	10	0			
Closer Settlement Fund—to be voted ...	...	...	...	...	...	...	212	18	6			
							<hr/>			31,525	17	11	
,, Prevention of Scab in Sheep, 1900-1	2,870	11	0			
Do do 1901-2 ...	...	...	...	...	...	...	24,140	11	7			
Do do 1902-3 ...	...	...	...	...	...	...	23,554	13	2			
							<hr/>			50,565	15	9	
Total Advances Outstanding				£107,276	2	8

By the Statutory provisions of Section 13 of Act No. 20, 1906, the amounts shown above as for Prevention of Scab in Sheep were agreed to be omitted in consideration of the Pastures Protection Boards assuming certain responsibilities connected with the eradication of Rabbits on Public Lands within each Board's district; and, therefore, the amount shown here as outstanding cannot be said to be properly a sum temporarily advanced, but as rather a permanent advance, made in the interest of the Destruction of Rabbits. (*See comments on page 224.*)

REVENUE DEFICIENCY ACCOUNT.

The total accumulated deficiency remaining unadjusted at the 30th June, 1906, was £1,814,516 0s. 6d.

The statutory amounts to be paid to the State Debts Sinking Fund, mostly in aid of the redemption of this deficiency, were as under, viz. :—

Act 19 of 1904	...	...	...	...	...	£350,000	0	0
Act 30 of 1905	...	...	...	...	...	50,000	0	0
						<hr/>		
						£400,000	0	0

These sums were duly passed to the credit of the State Debt Commissioners by the Treasurer, as directed by Statute.

The Deficiency Bills paid off and redeemed by the State Debt Commissioners were—

Under 53 Vic. No. 9	...	...	...	...	...	£102,884	0	0
„ 64 Vic. No. 68	...	...	...	...	...	100,000	0	0
„ 30 of 1905	...	...	...	...	...	50,000	0	0
						<hr/>		
a value of						£252,884	0	0

The payment of the Bills under 53 Vic. No. 9 exhausted the issue, and, consequently, as the Bills issued under 59 Vic. No. 22 do not mature until September; the balance of £47,116 is held by the State Debts Commissioners pending maturity of the Bills under 59 Vic. No. 22, as per provisions of Act.

The outstandings now remaining are—

					£	s.	d.
Under Act No. 59 Vic. No. 22	...	...	...	...	1,019,562	15	10
„ Act 64 Vic. No. 68 and 1 Ed. 7, No. 8	...	...	...	...	255,179	4	8
„ Act No. 30 of 1905	...	...	...	...	286,890	0	0
					<hr/>		
a total of					£1,561,632	0	6
which will be further reduced by States Debt Commissioners on 30th September next					47,116	0	0
					<hr/>		
Bringing the total to					£1,514,516	0	6

As against this debit there was held by the Treasurer a surplus of £1,471,344 4s. 6d., which sum, had it been set aside for the redemption of the Deficiency, would have practically wiped out the deficit, and left only £90,287 16s. to debit.

As a matter of fact, the total deficiency existing is (as above stated) £1,561,632 0s. 6d., and, in addition to this sum, there are statutory repayments devolving upon the Consolidated Revenue of 1907-8 to the extent of

Statutory Repayments	...	...	...	...	£350,000	0	0
*Out of ascertained Surplus	...	...	...	...	50,000	0	0
Interest on Outstanding Bills	...	...	...	...	48,283	8	2
					<hr/>		
					£448,283	8	2

Consolidated

* Handed to the State Debt and Sinking Fund Committee on 1st July, 1907.

Consolidated Revenue Fund.

STATEMENT I.

Section 32, Subsection 3, of Audit Act, 1902.

STATEMENT OF UNPAID ACCOUNTS rendered during the year 1906-7, which, at the close of the year, were lying in the Treasury and the various Departments of the Service :—

DEPARTMENT.	TOTAL CLAIMS TO 30TH JUNE, 1907.		
	£	s.	d.
Colonial Secretary	8,541	8	9
Treasury	22,711	1	11
Railways and Tramways	1,004	17	11
Attorney-General and Justice	32	0	9
Lands	3,528	19	1
Works	7,161	14	0
Public Instruction	4,282	4	6
Mines and Agriculture	1,953	17	1
London Payments, May and June, subsequently brought to account in following year ...	5,269	6	6
Total claims unpaid on 30th June, 1907	£ 54,485	10	6

The Treasury, New South Wales,
Sydney, 26th July, 1907.

STATEMENT J.

Section 32, Subsection 3, of Audit Act, 1902.

STATEMENT of all Revenue and Receipts payable by law to the Consolidated Revenue Fund on or before the 30th day of June, 1907, which had not reached the Treasury at the close of the year :—

COLLECTING OFFICER.	AMOUNT ON 30TH JUNE, 1907.		
	£	s.	d.
Clerks of Petty Sessions, Crown Land Agents, Mining Registrars, &c.	45,059	16	10
Railway Commissioners	39,989	14	5
In Suspense at Treasury	675	0	6
London Receipts, May and June, subsequently brought to account in following year ...	39,740	19	6
Commissioners of Taxation	46,321	8	10
Estimated Arrears of Land Revenue	151,320	0	0
Harbour Trust Commissioners	9,489	7	11
Country Towns Water Supply Works, outstanding Interest	26,398	1	7
Country Towns Sewerage Works, outstanding Interest	840	10	6
Water and Drainage Trust Accounts, outstanding Interest	55	15	1
Total Revenue and Receipts	£ 359,890	15	2
Per Statement J	359,890	15	2
Per Statement I	54,485	10	6
Net Receipts Consolidated Revenue Fund not brought to account on 30th June, 1907	£ 305,405	4	8

C. G. L. BOYCE,
Chief Accountant.

J. H. CARRUTHERS,
Treasurer.

TRUST FUND ACCOUNTS.

No. 3.

Trust Account.

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1907.

ACCOUNT.	BALANCES ON 30TH JUNE, 1906.			DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1907.			TOTAL.			RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1907.			BALANCES ON 30TH JUNE, 1907.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Government Savings Bank Account, Act No. 72 of 1902, and Act No. 20 of 1903.....	8,648,607	3	3	2,876,647	11	7	11,525,254	14	10	610,398,289	2	5	1,126,965	12	5
Totals.....	£ 8,648,607	3	3	2,876,647	11	7	11,525,254	14	10	10,398,289	2	5	*1,126,965	12	5

^a Includes £97,490 N.S.W. Funded Stock purchased, and cash received for £165,800 N.S.W. Debentures, and £50,000 Treasury Deficiency Bills matured.
^b Includes securities to extent of £6,916,370 13s. 8d. handed over to the Commissioners of the Government Savings Bank of New South Wales invested in N.S.W. Funded Stock (£1,027,490 during the year); also includes £165,800 N.S.W. Debentures, and £50,000 N.S.W. Treasury Deficiency Bills paid off.
 * See page 135.

This return is now limited to the one Fund, viz., the Government Savings Bank moneys now in the hands of the Treasurer (in trust for the Bank). The balance to the credit here shown, therefore, represents only the balance belonging to the Bank, which is still lying under Trust with the Treasurer.

The Deposits and re-issues, therefore, merely represent the Treasurer's transactions affecting, in any way, Government Savings Bank moneys in his trust, as on the 1st January, 1907, the transactions of the said Bank were transferred to an independent Board of three Commissioners who were by the Act constituted a Body Corporate, with full powers of management.

By this Act the Treasurer has been relieved of all responsibility in the management of the Bank, and it is now separated from Government supervision or interference.

The Government Savings Bank Accounts will be treated further on. See page 186.

No. 4.

SPECIAL DEPOSITS ACCOUNT.

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1906.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1906.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1907.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1907.	BALANCES ON 30TH JUNE, 1907.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Crown Leases Security Deposit Account ...	1,775 0 0	700 0 0	2,475 0 0		2,475 0 0
Fixed Deposits Account.....	191,725 0 0	.....	191,725 0 0	10,300 0 0	181,425 0 0
Municipal Council of Sydney—					
Moore-street Improvement Loan Sinking					
Fund.....	1,164 16 5	584 19 8	1,749 16 1	.....	1,749 16 1
Public Markets Loan Sinking Fund	9,038 3 9	4,708 17 7	13,747 1 4	.....	13,747 1 4
1901 City Loan Sinking Fund.....	2,079 7 2	1,992 14 9	4,072 1 11	.....	4,072 1 11
1903 Streets Loan Sinking Fund.....	2,815 18 8	3,486 18 4	6,302 17 0	.....	6,302 17 0
Electric Light Loan Sinking Fund.....	57 3 3	3,348 17 6	3,406 0 9	.....	3,406 0 9
Realisation of Stock Sinking Fund .....	.....	494 0 0	494 0 0	.....	494 0 0
Resumptions Sinking Fund.....	.....	686 0 0	686 0 0	.....	686 0 0
Public Service Assurance Account, Act 31					
of 1902.....	641 9 2	175 17 0	817 6 2	25 1 11	792 4 3
Savings Bank of New South Wales—Deposit					
Account	250,000 0 0	.....	250,000 0 0	.....	250,000 0 0
Treasury Guarantee Fund	17,224 18 3	920 14 7	18,145 12 10	368 12 8	17,777 0 2
State Debt Commissioners' Deposit Account	40 2 6	5,946 10 1	5,986 12 7	.....	5,986 12 7
State Debt Commissioners' Trust Accounts					
(4 Ed. VII No. 19)—					
Municipal Council of Sydney Sinking					
Fund (50 Vic. No. 13)	27,093 7 2	(a) 35,916 19 6	63,010 6 8	.....	63,010 6 8
Testamentary and Trust Fund (Per-					
petual and Permanent Trustee					
Companies Acts)	459 6 9	14 14 4	474 1 1	.....	474 1 1
Assurance Fund, Real Property Act					
(No. 25 of 1900)	94,580 7 9	(b) 63,052 10 10	157,632 18 7	(d) 157,632 18 7	.....
Bankruptcy Estates Account (Act No. 25					
of 1898)	4,400 0 0	(c) 3,600 0 0	8,000 0 0	.....	8,000 0 0
Bankruptcy Suitors Fund (Act No. 25					
of 1898)	2,024 7 4	313 6 7	2,337 13 11	77 2 5	2,260 11 6
Bankruptcy Unclaimed Dividend Fund					
(Act No. 25 of 1898)	3,317 16 11	444 10 8	3,762 7 7	68 2 3	3,694 5 4
Seamen's Wages	277 3 5	108 4 7	385 8 0	326 18 6	58 9 6
Trust Moneys (20 Vic. No. 11). (For					
details, see page 50)	296 7 7	159 1 10	455 9 5	169 5 7	286 3 10
Unclaimed Moneys	5,333 10 3	10,682 8 8	16,015 18 11	7,258 2 2	8,757 16 9
Blockholders' Loan Fund, Act No. 69 of 1901	1,634 4 0	80 4 0	1,714 8 0	.....	1,714 8 0
Centenary Park Land Sales Account, Act					
No. 23 of 1904.....	1,200 16 5	21,320 19 4	22,521 15 9	22,521 15 9	.....
Closer Settlement, Act No. 37 of 1904	423 2 2	1,454 2 9	1,877 4 11	(e) 1,877 4 11	.....
Hunter District Water Supply and Sewerage					
Board—Store Advance Account.....	346 12 0	2,522 16 10	2,869 8 10	1,827 11 8	1,041 17 2
Hunter District Water Supply and Sewerage					
Board—Deferred Payments Account	200 12 5	380 1 6	580 13 11	264 18 2	315 15 9
Imperial Pensions Account	413 14 2	23,733 11 10	24,147 6 0	23,364 14 6	782 11 6
Police Reward Fund (Act 25 Vic. No. 16).					
(For details, see pages 52–53)	6,378 13 0	6,763 19 8	13,142 12 8	(f) 13,142 12 8	.....
Police Superannuation Fund (Act 25 Vic.					
No. 16). (For details, see pages 56–63).	9,796 10 3	19,145 2 4	28,941 12 7	(f) 28,941 12 7	.....
Police Superannuation and Reward Fund,					
Act No. 28 of 1906 (For details, see pages	.....	20,971 1 3	20,971 1 3	10,772 17 5	10,198 3 10
66–75)					
Public Schools Property Fund (Act 43 Vic.					
No. 23).....	688 10 8	26 0 0	714 10 8	(g) 714 10 8	.....
Poundage	2,327 17 1	416 12 7	2,744 9 8	831 12 8	1,912 17 0
Public Works Department—Security Deposit					
Trust Account.....	9,516 1 6	37,683 9 1	47,199 10 7	36,530 15 11	10,668 14 8
Public Works Department—Services of					
Other Departments—Advance Account...	2,781 17 11	11,353 10 1	14,115 8 0	12,155 8 3	1,959 19 9
Public Works Department—Store Advance					
Account	63,672 18 5	91,474 15 10	155,147 14 3	100,778 1 6	54,369 12 9
Railway Store Account	153,464 3 9	922,015 11 2	1,075,479 14 11	844,743 8 1	230,736 6 10
Revenue Suspense Account	5,633 17 2	309,161 9 9	314,795 6 11	299,492 18 3	15,302 8 8
Sewerage Contractors' Advance Account	3,908 6 6	1,292 14 11	5,201 1 5	1,732 4 2	3,468 17 3
Tender Board Deposit Trust Account.....	4,994 12 6	11,910 11 1	16,905 3 7	11,214 9 1	5,690 14 6
Unclaimed Salaries and Wages Account.....	1,172 15 10	1,725 11 4	2,898 7 2	1,432 1 2	1,466 6 0
Water Supply and Sewerage Board—Store					
Advance Account	9,146 12 8	30,349 19 11	39,496 12 7	28,842 7 7	10,654 5 0
Water Supply and Sewerage Board—Trust					
Account	1,000 0 0	.....	1,000 0 0	.....	1,000 0 0
Water and Drainage Loan Redemption					
Fund.....	.....	450 7 6	450 7 6	38 4 10	412 2 8
Sundry Deposits Account	81,682 13 3	196,153 18 2	277,836 11 5	194,311 17 6	83,524 13 11
Totals	£ 974,728 18 0	1,847,703 17 5	2,822,432 15 5	1,811,757 11 5	*1,010,675 4 0

(a) Includes £31,500 N.S.W. Treasury Bills redeemed. (b) Includes £58,600 N.S.W. Debentures redeemed. (c) N.S.W. Treasury Bills redeemed.

(d) Includes £157,568 14s. 1d. transferred to Closer Settlement Account, in terms of section 6, subsection (a) of Public Works and Closer Settlement Fund Account, 1906.

(e) Includes amounts transferred to Closer Settlement Account in terms of section 6, subsection (b), of Public Works and Closer Settlement Funds Act, 1906, £1,719 2s. 6d., and Myall Creek Closer Settlement Suspense Account, £50.

(f) The balances at the credit of Police Reward Fund and the Police Superannuation Fund on 31st January, 1907, amounting to £10,635 18s. 6d., were transferred on 1st February, 1907, to the credit of the Police Superannuation and Reward Fund, under the provisions of Act No. 28 of 1906.

(g) Transferred to Public Works Account, in terms of section 4, subsection (b), of the Public Works and Closer Settlement Funds Act, 1906. * See page 135.

The total balance at the credit of this group of accounts at the 30th June, 1906, was £974,728 18s., to which deposits during the year were added, viz., £1,847,703 17s. 5d., making in all £2,822,432 15s. 5d. During the year there were withdrawals to the extent of £1,811,757 11s. 5d. leaving a credit balance on June 30th last of £1,010,675 4s.

There have been no transactions of importance to record prominently during the year.

The amount owing to the Barrack-street Savings Bank, £250,000, has not been disturbed during the year; the account was, however, closed on the 1st July. The balance as it stood on 30th June last includes—

	£	s.	d.
Barrack-street Savings Bank	£250,000	0	0
Fixed Deposits	£181,425	0	0
	<hr/>	<hr/>	<hr/>
	431,425	0	0
Departmental Stores Advances and Security Accounts...	344,131	2	1
Suspense Accounts, Pensions and Sundries	112,132	17	7
State Debt Commissioners Accounts	92,528	7	3
Municipal Sinking Fund	30,457	17	1
	<hr/>	<hr/>	<hr/>
	£1,010,675	4	0

On this account the interest liability for the year, on the balances as at 30th June last, will approximate £18,330, but payments are liable to increase or decrease by any deposit accepted or withdrawn during 1907-8.

No. 5.

SPECIAL ACCOUNTS.

STATEMENT OF RECEIPTS AND PAYMENTS in the Year ended 30th June, 1907.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1906.	RECEIPTS IN THE YEAR ENDED 30TH JUNE, 1907.	TOTAL.	PAYMENTS IN THE YEAR ENDED 30TH JUNE, 1907.	BALANCES ON 30TH JUNE, 1907.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Colonial Treasurer's—					
Master in Equity Account	152,602 6 3	111,837 9 11	264,439 16 2	218,392 5 6	46,047 10 8
Master in Lunacy Account	72,386 0 0	98,518 10 4	170,904 10 4	144,955 2 0	25,949 8 4
Curator of Intestate Estates Account ...	99,266 8 5	51,007 13 10	150,274 2 3	52,026 5 6	98,247 16 9
Prothonotary Account	5,317 19 1	5,691 13 2	11,009 12 3	9,766 9 7	1,243 2 8
Registrar in Bankruptcy Account.....	551 2 0	50 0 0	601 2 0	.....	601 2 0
Registrar of Probates Account	45,591 12 6	9,108 14 8	54,700 7 2	4,765 0 2	49,935 7 0
Advances to Settlers Act, No. 1 of 1899	8,574 9 1	45,152 15 9	53,727 4 10	53,727 4 10	.....
TOTALS	£ 384,289 17 4	321,366 17 8	705,656 15 0	483,632 7 7	*222,024 7 5

* See page 136.

The accounts included in this statement are known as the Supreme Court Accounts, and are not manipulated in any way by the Treasurer, but are dealt with by the Supreme Court authorities, and are placed in the General Banking Account of the Treasurer for the purpose of deriving interest thereon. The interest paid by the Treasurer during the year under review amounted to £7,207 17s. 2d., representing claims for the year ended 31st December, 1906, on four of the accounts, at the rate of 2 per cent. to the 20th May, and 1 per cent. thereafter.

The year commenced with a balance of cash, £384,289 17s. 4d.; the receipts were £321,366 17s. 8d., while the payments amounted to £483,632 7s. 7d., leaving only a balance in cash of £222,024 7s. 5d., as carried over to 1907-8.

The

The accounts for the Closer Settlement and Public Works Funds will be found treated with in detail in Part II, pages 174-176.

GENERAL LOAN ACCOUNT.

SUMMARY of TREASURER'S STATEMENT, PAGES 93-117.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Balance brought forward ...	.....	.....	.....	873,020	16	11	By Net Expenditure, 1st July, 1906, to 30th June, 1907—						
„ Proceeds of Sale of New South Wales Funded Stock, issued under Act 63 Vic. No. 42 (in Sydney).....	22,000	0	0				„ Railways and Tramways ...	413,301	11	2			
„ Proceeds of Sale of New South Wales Funded Stock, issued under Act 64 Vic. No. 10—Darling Harbour Resumption Act of 1900 (in Sydney).....	672,060	0	0				„ Public Buildings and Sites...	109,196	5	2			
„ Proceeds of Sale of New South Wales Funded Stock, issued under Act 62 of 1901 (1915 Stock), in Sydney	215	5	3				„ Water Supply and Sewerage	330,464	2	8			
„ Proceeds of Sale of New South Wales Funded Stock, issued under Act 2 Ed. VII No. 93, Water and Drainage Act (in Sydney)...	198,850	17	6				„ Water Conservation, Artesian Boring, &c.....	13,628	6	10			
„ Proceeds of Sale of New South Wales Funded Stock, issued under Act 4 Ed. VII No. 31 of 1904 (in Sydney).....	1,427,747	0	0				„ Roads and Bridges	15,241	13	11			
„ Proceeds of Sale of New South Wales Funded Stock, issued under Act 6 Ed. VII No. 39 (1921 Stock), in Sydney.....	500,000	0	0				„ Harbours and Rivers	55,304	12	5			
							„ Darling Harbour Resumptions.....	76,461	4	4			
							„ Sydney Harbour Trust	44,979	17	2			
Total Proceeds of Sales	2,820,873	2	9				Total Expenditure on State Works	1,058,577	13	8			
<i>Less—</i> Amount over-credited in 1905-6 on account of proceeds of sale of New South Wales Inscribed Stock in London, issued under Act 2 Ed. VII No. 108—refunded	815	14	9				<i>Less—</i> Net Credit—Commonwealth ...	25	0	0			
				2,820,057	8	0							1,058,552 13 8
				£ 3,693,078	4	11	By Repayment of Loans						1,100 0 0
							„ „ Treasury Bills						2,076,400 0 0
													£ 3,136,052 13 8
							By Balance to next year						557,025 11 3
													£ 3,693,078 4 11

Receipts.

The proceeds of the Stock credited during the year totalled £2,820,873 2s. 9d., which were credited to the General Loan Account, less a sum of £815 14s. 9d. over-credited in 1905-6, issued in London in that year, and erroneously advised to Sydney, making a net credit of £2,820,057 8s.

The Liability incurred, being face value of Loans, was £2,826,382.

The Loss in raising these Loans was £5,524 2s. 6d., which was reduced by a sum of £15 5s. 3d. transferred from Suspense Account to Loans, making the actual difference between the face value of Loans and proceeds, as brought to account, of £5,508 17s. 3d. The costs of raising were for brokerage only.

As the whole of the stock was sold in Sydney over the Treasury counter, and at par, the extra charges usually incurred in London raisings were saved, and there were no discounts allowed or interest accruing before date of issue.

The rate at which these loans were floated was at par, and after deduction of expenses of raising, the returns to the State were 99·805 per cent.

Expenditure.

The expenditure on works belonging to the State was £1,058,552 13s. 8d., and on renewals and redemptions, £2,077,500, in all £3,136,052 13s. 8d.

This sum was provided for by the following items :—

Balance brought from last year	...	...	873,020	16	11
Proceeds of loans raised during the year	...	...	2,820,057	8	0
Total credit	...	...	£3,693,078	4	11

Which, less the charges for expenditure as above of £3,136,052 13s. 8d., leaves the balance available for the expenditure of the current year at £557,025 11s. 3d.

Dividing the total expended as in previous reports approximately under the head of reproductive, partially reproductive, and unproductive, the following are the results :—

Reproductive—

Railways and Tramways	...	...	£413,301	11	2
Water Supply and Sewerage	...	...	330,464	2	8
Darling Harbour Resumptions	...	...	76,461	4	4
Sydney Harbour Trust	...	...	44,979	17	2
Total reproductive works	...	...	£865,206	15	4

Partially reproductive—

Water Conservation	...	...	£13,628	6	10
Harbours and Rivers	...	...	55,304	12	5
Roads and Bridges	...	...	15,241	13	11
Total partially reproductive	...	...	£84,174	13	2

** Unproductive—*

Public Buildings and Sites	...	...	...	109,196	5	2
Total State works	...	...	...	£1,058,577	13	8
Commonwealth (net credit)	...	...	...	25	0	0
				£1,058,552	13	8
Renewals of Matured Loans	...	...	£1,100	0	0	
Repayments of Treasury Bills	...	...	2,076,400	0	0	
				2,077,500	0	0
Net total expended during the year	...			£3,136,052	13	8

“ ROCKS ”

⁴¹ See qualification of this term on page 169.

"ROCKS" RESUMPTIONS.

The amount of compensation paid for properties in the "Rocks" area, as distinct from those resumed and vested in the Sydney Harbour Trust, was, at the 30th June, £1,080,707 4s. 5d., and the Law Costs paid amounted to £5,185 13s. 2d., making the total payments from Loan Votes £1,085,892 17s. 7d.

The expenditure for the year in management and maintenance of the properties was as follows:—

Salaries and other Expenses of Management,									
Rates, Insurance, &c.	...	...	...	...	£9,647	3	7		
Repairs, &c.	...	...	...	...	7,054	1	5		
					<hr/>			£16,701	5 0
Interest on Loan Expenditure	...	...	...	...	...	...		38,994	8 3
					<hr/>				
Total	...	...	...	...	...	...		£55,695	13 3
Against which there were received in Rents and									
Sundries	...	...	...	...	£44,602	9	3		
And properties were in occupation by Govern-									
ment Departments, having a rental value of					1,624	12	6		
					<hr/>			46,227	1 9
					<hr/>				
Leaving a loss on the working of the year on									
Loan expenditure only of ...					...	...		£9,468	11 6
					<hr/>				

which becomes a liability of the Consolidated Revenue.

But there were outstanding claims in course of settlement approximating the sum of £10,849 (exclusive of interest and law costs) for properties from which rents are being collected; and the sum of £100,671 19s., has been paid from Revenue Votes in interest which had accrued from the date of resumption until the actual date of payment.

If these two amounts be added to the expenditure from Loan Account the principal sum would be £1,197,413 16s. 7d., which as a business undertaking should have yielded £59,700 7s. 8d. to cover working expenses and interest at the rate paid on the public debt. But as the total receipts, &c., as above shown, were only £46,227 1s. 9d., the loss from a business point of view would be £13,473 5s. 11d.

In addition to all the above expenditure a considerable amount must be ultimately charged to these resumptions on account of law costs, interest, and other expenses which cannot be definitely stated until the relative proportions chargeable to them and the Harbour Trust resumptions have been determined.

For the past four years there has been an annual shrinkage in the receipts, as shown below, from which it does not appear that there is much hope of a profitable return from these properties under existing conditions. The decrease in rentals is largely the result of demolition of buildings which has left the sites unproductive.

It can hardly be expected that any satisfactory financial result can be attained until this property is reconstructed.

	£	s.	d.
Collection for rents and sundries, 1903-4	...	58,097	7 3
„ „ 1904-5	...	56,124	6 11
„ „ 1905-6	...	49,466	17 8
„ „ 1906-7	...	44,602	9 3
A decrease in four years of £13,494 18s.			

The

The sum of £10,404 4s. 1d. was expended during the year from the Public Works Account in the erection of thirty-two houses in Windmill-street, which are not yet ready for occupation.

The management of the properties contained in these resumptions, comprising such varied interests, calls for careful control, and will require the services of an officer of wide experience and expert in the management of landed estates.

At 30th June arrears of Rent were outstanding as follows:—

	£	s.	d.
Due by late owners of resumed properties, to be collected on adjustment of claims	2,267	11	3
Special accounts in course of recovery	342	7	9
Good, doubtful, and bad debts	2,574	2	5
	<u>£5,184</u>	<u>1</u>	<u>5</u>

Since the close of the year the sum of £466 11s. 3d. has been collected.

SUMMARY OF TREASURER'S STATEMENT.

STATEMENT OF BALANCES on the various Accounts of the Government of New South Wales, on the 30th June, 1907.

HEAD OF ACCOUNT.	BALANCE, 30TH JUNE, 1907.	DISTRIBUTION OF BALANCES.		
		CASH.	SECURITIES.	BALANCE.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Consolidated Revenue Account.....	1,471,344 4 6	1,471,344 4 6	.....	1,471,344 4 6
Trust Account	1,126,965 12 5	1,126,965 12 5	.....	1,126,965 12 5
Special Deposits Account	1,010,675 4 0	913,546 6 6	97,128 17 6	1,010,675 4 0
Special Accounts	222,024 7 5	222,024 7 5	.....	222,024 7 5
Closer Settlement Account	198,256 8 4	198,256 8 4	.....	198,256 8 4
Public Works Account	292,624 6 6	292,624 6 6	.....	292,624 6 6
General Loan Account	557,025 11 3	557,025 11 3	.....	557,025 11 3
	<u>£ 4,878,915 14 5</u>	<u>4,781,786 16 11</u>	<u>97,128 17 6</u>	<u>4,878,915 14 5</u>

This Statement shows the exact distribution of the Balances on the 30th June, 1907.

As regards the securities therein represented to be in the custody of the Treasurer, they have been carefully checked, examined, and certified by my Officers to agree in description and amount with the Statement shown.

Summarised, they stand as under:—

	£	s.	d.
Funded Stock	14,500	0	0
Fixed Deposits	64,300	0	0
Miscellaneous Securities	18,328	17	6
Total	<u>£97,128</u>	<u>17</u>	<u>6</u>

PART II.

General Effect of the Treasurer's Transactions and Condition of the Accounts at the Close of the Financial Year 1906-7.

In last year's Report comment was made upon the enormous amount of cash lying uninvested in the hands of the Treasurer, owing to the operations of the Government Savings Bank, the moneys being placed to the credit of the Treasurer's Account under Trust Funds. A suggestion was then made that relief might be afforded, by the Government Savings Bank being placed upon an independent footing, which, when done, would result in a considerable saving to the Government. A measure, effecting this change, was passed by the Legislature in the 1906 session, and the conduct of the Bank is now lodged in the hands of a Board of three Commissioners, and its operations carried on independently of Government supervision.

Under the provisions of the same Act, the Advances to Settlers, &c., formerly under the control of a separate Board, were transferred to the Government Savings Bank Commissioners, and will be carried on by that body in future.

The Government Accounts have been now largely divested of surplus funds by the creation of these separate Trusts, and the changes have resulted in a much simplified and more healthy condition of the public funds generally.

CONSOLIDATED REVENUE FUND.

Comments were also made in the document referred to as to the fluctuating nature of the returns from the Federal Government on account of State Revenue collected by them. The collections for each year showed decided differences in their returns as below.

The Federal Government **returned** the following sums :—

					£
Six months ended 30th June, 1901	...	...	...	...	883,273
Twelve months ended „ 1901-2	...	...	...	...	2,385,905
„ „ „ 1902-3	...	...	...	...	3,053,133
„ „ „ 1903-4	...	...	...	...	2,683,417
„ „ „ 1904-5	...	...	...	...	2,529,070
„ „ „ 1905-6	...	...	...	...	2,742,770
„ „ „ 1906-7	...	...	...	...	3,022,351

These figures show that the returns from the Federal authority developed an increase during last year of £279,581 over the preceding year. Such favourable results cannot be expected to continue however, and the probability is, that in one or two years, the expenditure of the Federal authorities will absorb the whole of the quarter of the Customs and Excise revenue, legally retainable by them, as well as the revenue derived from the other Departments managed by them, and the State will have to be satisfied with a bare three-fourths net of Customs and Excise, it thus becoming probable that the total annual sum returned will not reach an amount of £2,500,000.

It

It will be observed, by the foregoing returns, and remarks thereon, that the transactions of the year were not only phenomenally large; but that their total was a legitimate one in every respect, and was not in any way attempted to be swelled by adventitious aid, but was the actual outcome of a prosperous season, affording an excellent illustration of the recuperative resources of the State, when blessed with fair or medium seasons.

This is more particularly shown by the increases in the collections from Income Tax, which during the last two years have amounted to £85,000, making the increase in value of the taxable income to the community, at least £3,400,000 per annum, and considering that all incomes under £200 are exempt from tax, the total shown here must have been largely exceeded by facts.

The growth of the Railway and Tramway returns affords another very potent cause for gratification.

The collections proper within the State as already pointed out, show an increase of £250,892 over those of the year 1905-6; the Business Undertakings contributed another increase of £578,881; and the returns from the Federal authorities £279,581, or in all £1,109,354 increased Revenue.

Nor was this wonderful increase caused to any appreciable degree by a disposal of the landed property of the State, for Alienations only brought in £52,000 more than in the previous year, and it must be remembered that this was mostly derived from an increased remittance on Conditional Purchases of previous years, the receipts from Auction Sales during the year only exceeding that of 1905-6 by £7,414.

Before dealing more particularly with the principal lines of Revenue, it may be advisable to draw attention to the alterations which have been effected since the close of 1904-5.

By legislation, the enormous accumulation of funds formerly held by the Treasurer has been largely reduced by the carrying of the Government Savings Bank balances to the Commissioners own custody and control, as well as by the transfer of the Redemptions of the previous years to the Sinking Fund Committee.

The natural effect of this course will be to restrict the Government freedom of action to the sums actually voted and appropriated by Parliament, and this will be of advantage, as Ministers will not have undue liberty to use miscellaneous funds without due reference to the Parliament.

The changes now brought in bid fair, if established permanently, to effect a much-needed change in the method of treating the State funds and accounts.

Care will have to be taken, however, that the bounds of safety be not exceeded by providing for undue expenditure, or estimating therefor, as it must be remembered that just at present the revenue is in a growing and flourishing condition, and the possibilities of any one year, as regards the appropriations of surplus funds, cannot be relied upon as a guide to that of any subsequent year—a bad year (such as we have had, and shall have again) must result in deficit, if the most careful and economical system is not observed to keep a moderate rate of expenditure either promised or estimated.

It

It has been found practicable for the last year or two to limit the Loan expenditure, and reduce same to a minimum, because the overflowing state of the Exchequer has allowed for increased expenditure therefrom ; this, however, cannot continue, and it would be obviously common-sense and ordinary wisdom to look ahead, and by a careful application of surplus funds, with due regard to contingencies, to not only pay off accumulated liabilities, but also provide funds available for use in leaner years.

For this reason, large *subsidising of local institutions* is to be deprecated, more especially where the inhabitants of a district or districts are known to be pecuniarily able to help themselves.

By the wise legislation, and careful economy of the last year or two, the path has been opened to the more accurate gauging of personal responsibility of land and other owners ; but unless such precautions, as now instituted, are resolutely continued, it will be easy to slip back to the former habit of depending upon political and governmental aid.

Dealing with items or divisions of the Revenue, the returns from the Federal Government have already been commented upon, and now, coming to the purely State Revenue, it will be seen that—

Taxation yielded an aggregate increase of—

Stamp Duties	£53,409
Income Tax	17,189
Land Tax	15,499
In all	86,097
which, less a decrease in Licenses of ...	2,567
left an actual increase on Taxation of	£83,530

Land—

Alienation yielded	£52,667
Occupation, annual	98,258
In all an increase of	£150,925

Services Rendered (outside of Business Undertakings) a decrease of 41,935

General Miscellaneous an increase of 58,372

Thus ordinary State Revenue yielded an increase in all of £250,892

Business Undertakings yielded an increase of—

Railways and Tramways	£544,475
Sydney Harbour Trust	27,348
Metropolitan Water Supply, &c. ...	4,598
Hunter District do	2,460
In all	£578,881

A total for State Revenue of £829,773

To which the increase in Federal returns added ... 279,581

Or a total increase over last year of £1,109,354

The

The favourable nature of such a return is seen when it is remembered that the returns net in 1905-6 were in excess of those in 1904-5 by £946,164, or a total increase in Revenue for the two years of £2,055,518.

The Receipts during the first full year prior to Federation (1899-1900) and 1906-7 were:—

	1899-1900.	1906-7.
Governmental.	£	£
Revenue returned by Commonwealth (Braddon Clause) .....	.....	.....
Customs and Excise	Gross.....£2,540,004	.....
Post and Telegraph, Military, and Patents	Less.. 1,037,524	.....
	1,502,480	3,022,351
Taxation—		
Stamp Duties	309,116	633,567
Land Tax	286,227	345,497
Income Tax	166,051	283,422
Licenses	120,299	118,820
Land Revenue—		
Alienation	1,213,661	1,029,439
Occupation (Annual Revenue)	894,772	851,373
Services rendered (other than Business Undertakings)	317,895	330,640
General Miscellaneous	209,381	343,851
Total Governmental.....	5,019,882	6,958,960
Business Undertakings.		
Receipts, Corporate Bodies—		
Railways and Tramways	3,565,707	5,596,428
Sydney Harbour Trust .....	.....	298,037
Metropolitan Board of Water Supply and Sewerage	319,820	496,794
Hunter District Water Supply and Sewerage Board	30,743	42,217
Total, Business Undertakings	3,916,330	6,433,476
Other Receipts	31,609	14,108
Grand Total	8,967,821	13,406,544
Excess.....		£4,438,723

The total increase in Revenue proper between 1899-1900 and 1906-7 was £1,438,723, and in Expenditure proper between the same years was £2,846,670 (*exclusive of Public Works and Closer Settlement Funds*). A net increase in Revenue receipts over Expenditure between the same years of £1,592,053 (*exclusive of Public Works and Closer Settlement Funds*), as will be seen by the statement on following page.

Attention was called in my last report to the reason why the year 1899-1900 was chosen, viz., that it was the year prior to Federation, and it is encouraging to note that the revenue of the State shows such a satisfactory result in the total net receipts since that time, in spite of the largely increased expenditure which, where not caused by increased earning, is principally caused by a more liberal provision for the aged poor.

When dealing with the expenditure, each year alters in many little ways the arrangements which are made in connection with departmental cash; and the following table has been compiled for the purpose of showing on parallel lines the Revenue and Expenditure of several years; hence the figures in this compilation are

are not intended to be used for any other purpose than that for which they are here exhibited. The expenditure during the first full year prior to Federation (1899-1900) and 1906-7 was:—

	1899-1900.	1906-7.
Governmental.		
Special Appropriations	£ 150,236	£ 881,987
Schedules of Constitution Act	42,721	38,906
Pensions to Widows and Pilots	2,000	1,615
Executive and Legislative	31,880	31,434
	226,837	953,942
Colonial Secretary	871,845	1,000,811
Treasurer and Secretary for Finance and Trade	626,267	417,943
Attorney-General and Justice	318,332	313,851
Secretary for Lands	315,688	322,373
Secretary for Public Works	832,821	757,219
Public Instruction, Labour, and Industry	819,383	983,770
Secretary for Mines and Agriculture	146,901	145,770
	3,931,237	3,941,737
Interest on Compensation Money, Darling Harbour and Rocks Resumption .....	.....	9,547
Interest on Uninvested Funds at credit of Government Savings Bank, &c.	103,870	79,568
Interest on Public Debt (other than Business undertakings)	670,250	817,911
Sinking Funds	264,561	400,000
	1,038,681	1,317,026
Total Governmental	5,196,755	6,202,705
Business Undertakings.		
Railways and Tramways—		
Working Expenses	2,108,294	3,221,145
Interest Paid on Loan Capital	1,395,116	1,717,378
Sydney Harbour Trust—		
Working Expenses .....	.....	82,764
Interest Paid on Loan Capital .....	.....	181,531
Metropolitan Water Supply and Sewerage Board—		
Working Expenses	81,568	127,419
Interest Paid on Loan Capital	234,350	317,150
Hunter District Water Supply and Sewerage Board—		
Working Expenses	9,645	12,916
Interest Paid on Loan Capital	10,555	13,648
Total, Business Undertakings	3,839,528	5,673,951
Other Payments	30,319	36,616
Grand Total	£ 9,066,602	*11,913,272
Excess 1906-7 as compared with 1899-1900		£2,846,670
Excess of Receipts over Expenditure		£1,592,053
Summary.		
Total Receipts	£ 8,967,821	£ 13,406,544
Total Expenditure	9,066,602	11,913,272
Expenditure in excess	98,781	.....
Receipts in excess .....	.....	†1,493,272

* Exclusive of transfer (£918,051) to Public Works and Closer Settlement Funds, and inclusive of £50,000 Sinking Funds chargeable to last year's surplus.

† This should be £1,543,272, as £50,000 Sinking Funds chargeable to last year's surplus has been included for purposes of comparison.

‡ Exclusive of £918,051 transfer to Public Works and Closer Settlement Funds.

ACCUMULATED REVENUE DEFICIENCY.

Full reference has been made in previous Reports as to the progress and decline of the Accumulated Revenue Deficiency; it is not proposed in these remarks to reiterate in full what has previously been said, but to give an abridged statement, in which the events of the past year will find a prominent place.

In the former review attention was pointedly drawn to the improved condition of the Revenue and the appreciable reduction of the accumulated deficit. Remarks in a similar strain, but with added force, can be made in respect to the splendid results of 1906-7, which far eclipse the previous period—a year designated a record one.

For

For parallel results, attention was drawn in the previous Report to the accumulated surplus of 1884, which reached a total of £1,229,338; the results of 1906-7, however, go far beyond these figures. The former excess credit was (as previously emphasised) due in a large measure to the heavy collections arising out of the alienation of the public estate by unconditional sales; the cash surplus of 1906-7 was due to all round improvement in Revenue and careful financing.

The Outstanding Deficiency on the 30th June, 1906, was entirely covered by Treasury Bills, allocated thus:—

	£
Under Act 53 Vic. No. 9	102,884
„ „ 59 Vic. No. 22	1,019,563
„ „ 64 Vic. No. 68, &c.	355,179
„ „ No. 30, 1905	336,890
	<hr/>
	£1,814,516
	<hr/>

On the 30th June, 1907, the Deficiency was reduced to £1,561,632, the outstanding Bills under each Act being:—

Under Act No. 59 Vic. No. 22	£1,019,563
„ „ „ 64 Vic. No. 68, &c....	255,179
„ „ „ 30, 1905	286,890
	<hr/>
	£1,561,632

But an amount was held by Commissioners of State Debt and Sinking Fund for application in liquidation of outstanding amounts under Act

59 Vic. No. 22 of	47,116
--------------------------	--------

Which practically reduces the deficiency to ... £1,514,516

The first batch of Deficiency Bills issued in 1889-90 on account of Deficiency of 1886 and previous years has now been finally redeemed; the payment during 1906-7 of £150,000 in liquidation thereof however exceeded the liability by £47,116, which amount has been reserved by the Commissioners for application on September next, in retiring Bills issued under Act 59 Vic. No. 22.

Parliament, with a view to distributing the burden of liquidation over a series of years and placing the Revenue Account on a proper footing, decided that the deficit should be paid off at the rate of £150,000 per annum; later this amount was raised to £250,000. In 1905 a statute was passed making available annually a further sum ranging to £50,000. This last payment is a conditional one, as it is contingent on the Revenue being in credit at the close of the financial year, and ceases on the liquidation of the latest addition to the Funded Deficit, viz., £336,890.

The existing Deficiency in accordance with operations of Statute is £1,561,632.

At present, as just shewn, Bills are being relieved at the rate of £300,000.

Liquidation by instalments was first applied during 1890, but, as will be seen by the following statement, in five years only has the operation of the statute effected

effected the realisation of its object, in six years it was partly effected, and in the remaining periods the result was a heaping up of the burden instead of a reduction thereof. In accordance with law, Treasury Bills to the face value of the statutory amount have been redeemed annually, but in the years when the Revenue was not in a position to meet this obligation, the shortage automatically became part of a further cash deficiency.

The following statement gives the particulars of the deficiency during each year since 1890; for any details prior to that year, reference should be made to page 188 of 1904-5 Report and the accompanying **Diagram A** :—

ACCUMULATED DEFICIENCY—CONSOLIDATED REVENUE FUND, 1890-1907.

Year.	Deficiency at beginning of year.	Annual instalment in liquidation, statutory.	Deficiency at close of year, as it should have appeared.	ACTUAL.*	Effect.	
					Decrease.	Net increase.
	£	£	£	£	£	£
31 Dec., 1890 ...	1,829,061	150,000	1,679,061	1,918,625	.....	89,564
„ 1891 ...	1,918,625	150,000	1,768,625	2,535,187	.....	616,562
„ 1892 ...	2,535,187	150,000	2,385,187	2,536,611	.....	1,424
„ 1893 ...	2,536,611	150,000	2,386,611	2,813,912	.....	277,301
„ 1894 ...	2,813,912	150,000	2,663,912	2,752,623	61,289	.....
30 June, 1895 ...	2,752,623	150,000	2,602,623	2,587,287	165,336	.....
„ 1896 ...	2,587,287	150,000	2,437,287	2,839,527	.....	252,240
„ 1897 ...	2,839,527	150,000	2,689,527	3,051,637	.....	212,110
„ 1898 ...	3,051,637	150,000	2,901,637	3,043,576	8,061	.....
„ 1899 ...	3,043,576	150,000	2,893,576	2,902,392	141,184	.....
„ 1900 ...	2,902,392	150,000	2,752,392	2,772,202	130,190	.....
„ 1901 ...	2,772,202	150,000	2,622,202	2,779,813	.....	7,611
„ 1902 ...	2,779,813	150,000	2,629,813	2,714,407	65,406	.....
„ 1903 ...	2,714,407	250,000	2,464,407	2,711,982	2,425	.....
„ 1904 ...	2,711,982	250,000	2,461,982	2,501,690	210,292	.....
„ 1905 ...	2,501,690	250,000	2,251,690	2,064,517	437,173	.....
„ 1906 ...	2,064,517	250,000	1,814,517	918,392	1,146,125	.....
„ 1907 ...	918,392	300,000	1,561,632	90,288	828,104	.....

* Include Cash Balances not actually used in reduction.

It is clear from the foregoing remarks that it will require several “buoyant” years to come and go before the existing deficiency will be finally extinguished, whilst the fact must not be overlooked that as shewn in the remarks headed “Financial relations of the Federal Government with the States,” there is a time coming (not far distant) when the volume of splendid monthly credits received from the Commonwealth will be very considerably reduced.

It is therefore essential that the same careful system of financing which has been a marked feature of the last few years, and conjointly with the buoyant returns has conduced to the present happy results, shall be continued, and the existing strength of the Revenue as far as practicable maintained.

STATE OF THE TRUST AND OTHER FUNDS.

Trust Funds Proper.

The year began with a balance of £8,648,607 3s. 3d., which represented solely the amount in the Treasurer’s hands at credit of the Government Savings Bank, and closed on 30th June last with £1,126,965 12s. 5d., representing the uninvested moneys of that institution, in the hands of the Treasurer; which, under the provisions of the Savings Bank Act, will be liquidated within three years from the 1st of January, 1907.

The operations of the Bank for the year are reviewed on pages 186-191.

Special

DIAGRAM A.

ACCUMULATED DEFICIENCY as represented by OUTSTANDING TREASURY BILLS and CASH OVERDRAFT at the close of each Financial Year 1886-1907.

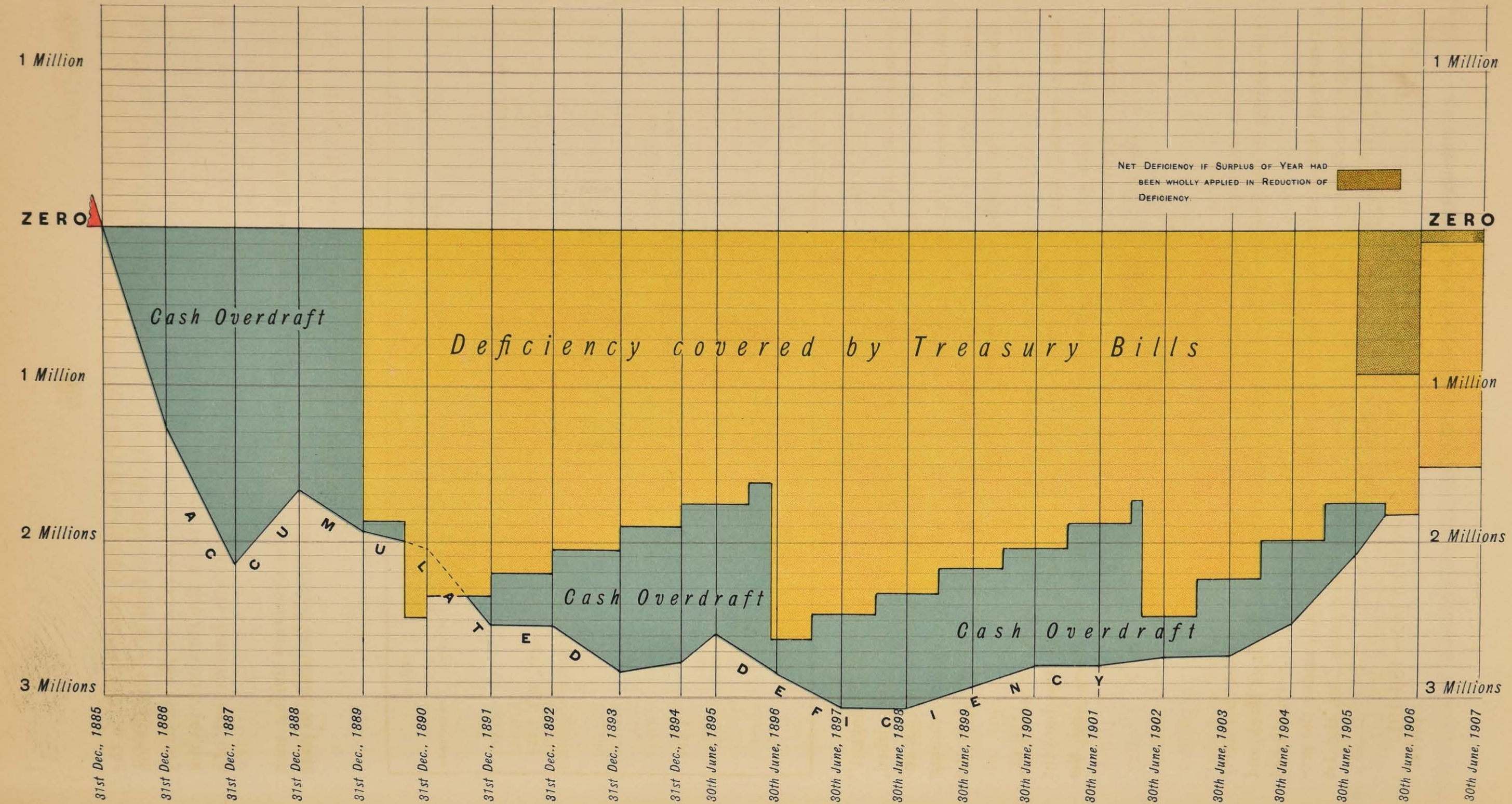


DIAGRAM A.

Accumulated Deficiency, 1886-1907.

Special Deposits Account.

The balance in this Account was increased by £35,916 during the period under review, due to the transactions with the Railway Store Account. (See previous remarks on page 151).

Special Accounts.

As will be seen by my remarks on page 151, the balance to credit of these accounts was reduced during the year by £162,266. None of these accounts were used as cover for overdrafts during the year.

LOANS AND PUBLIC DEBT.

At the end of the financial year 1906-7 there had been authorised by Parliament, omitting the very old immigration loans, the total sum of £108,088,743. Of this total there had been written off as not required a sum of £12,482,211, which leaves a final authorisation of £95,606,532, which was voted by Parliament in the ordinary style and for the following objects, viz.—

To renew existing debentures	...	...	...	£10,372,830
To construct Public Works	...	...	...	85,233,702
			Total	£95,606,532

Stocks were issued to the value of £97,430,030, and an amount of £2,966,150 has been absolutely paid out of Consolidated Revenue in redemptions, and, in addition, £224,900 have been redeemed by the State Debt and Sinking Fund Commissioners.

The fluctuations of the market often necessitate the raising of loans at a rate which leaves a considerable shortage on par, and this has been the case, as for instance:—

£9,464,165 sold for renewals realised only £9,220,738, thus leaving a balance of £243,427 to be made up out of General Loans.

As regards provision for Works, a quantity of Stock to a value of £82,641,965 was sold on the market, which realised £79,227,735, but the whole of this amount was not available for Public Works, as £1,208,505 were used to renew Loans and Treasury Bills, leaving only £78,019,230 for all purposes.

Under short Loans, and in order to provide for immediate requirements (while at the same time the opportunity of a good market might not be sacrificed), Treasury Bills were issued to the extent of £5,318,400, realising £5,284,318.

It will be necessary, in the near future, to redeem these Bills by converting them into long term Stock, but this should not be put into practice until our stock stands at or over par in the London markets, and with the present high rates obtainable for money this favourable situation cannot be hoped for at present.

Floating of Loans and Expenditure on Loan Works.

STATEMENT showing Yearly Floatings in London and Sydney on account of Loans from 1899 to 1907.

Year.	Floated in London.	Floated and Advanced in Sydney.	Total Floated.	Net Proceeds.	Required for Repayment or Redemption of Loans.	AVAILABLE FOR LOAN WORKS.
	£	£	£	£	£	£
1899-1900	1,000,000	727,027	1,727,027	1,717,338	857,100	860,238
1900-1	1,000,000	2,039,753	3,039,753	3,020,909	374,900	2,646,009
1901-2	4,100,000	974,297	5,074,297	4,716,465	2,949,300	1,767,165
1902-3	4,700,000	1,942,302	6,642,302	6,359,743	475,000	5,884,743
1903-4	2,200,000	1,342,394	3,542,394	3,499,691	.....	3,499,691
1904-5	2,000,000	2,661,617	4,661,617	4,612,791	2,401,500	2,211,291
1905-6	2,240,000	2,818,346	5,058,346	4,994,243	1,724,900	3,269,343
1906-7 .....	.....	2,826,382	2,826,382	2,820,873	3,640,000	.....

The figures show that the total sum floated on the market was less than the previous year by £2,231,964.

The amount placed with the public was £2,826,382, the net proceeds of which amounted to £2,820,873, which were carried to the Loan Account.

The cost of raising was equal to a discount of .195 per cent., or £0 3s. 11d.

The Stocks falling due for renewal in 1907-8 and up to 1911-12 are:—

1907-8	...	...	...	£3,965,000	@ 3½ to 4 per cent.
1908-9	...	...	...	£3,249,500	,, 4 per cent.
1909-10	...	...	...	£1,219,754	,, 4 ,,
1910-11	...	...	...	£4,363,700	,, 3½ ,,
1911-12	...	...	...	£2,579,350	,, 4 ,,

EXPENDITURE ON LOAN WORKS AND REPAYMENTS.

Year.				Expended in Repayment of Loans, &c.	Expended on Public Works, Net.	Total Yearly Expenditure, Net.
				£	£	£
1899-1900	...	...	...	6,100	2,211,581	2,217,681
1900-1	...	...	...	857,000	2,745,919	3,602,919
1901-2	...	...	...	2,922,400	4,940,895	7,863,295
1902-3	...	...	...	401,800	4,600,481	5,002,281
1903-4	...	...	...	473,100	2,215,618	2,688,718
1904-5	...	...	...	2,062,900	1,570,789	3,633,689
1905-6	...	...	...	1,835,500	1,282,995	3,118,495
1906-7	...	...	...	2,077,500	1,058,553	3,136,053

The net proceeds on Loan Account were devoted partly to Repayments, Renewals of Stock, £2,077,500, and to the continuation of Loan Works upon which liabilities had accrued or were accruing.

The sum spent on Loan Works was £1,058,553, which, with the cost of Renewals, made the total expenditure from the Loan Account £3,136,052 13s. 8d., leaving a credit balance of £557,025 11s. 3d.

The following statement of five years expenditure on Loan Works shows a decrease of £224,442 upon that of the previous year.

NET EXPENDITURE ON LOAN WORKS.

	1902-3.			1903-4.			1904-5.			1905-6.			1906 7.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
General Works ...	2,953,191	1	5	1,502,366	11	8	1,206,175	19	10	1,139,352	19	2	982,116	9	4
Darling Harbour Resumptions ...	1,620,450	10	4	707,241	15	1	364,493	2	7	143,641	18	7	76,461	4	4
Commonwealth Services ...	4,573,641	11	9	2,209,608	6	9	1,570,669	2	5	1,282,994	17	9	1,058,577	13	8
	26,839	5	3	6,009	12	0	120	0	10	.....			Cr.	25	0 0
Total ...	£ 4,600,480	17	0	2,215,617	18	9	1,570,789	3	3	1,282,994	17	9	1,058,552	13	8

GENERAL LOANS ACCOUNT.

A careful examination of the whole expenditure from the earliest date has been carried through, and the result can now be placed before the Parliament, showing the complete net expenditure, the stock issued and placed on the market, which still forms a liability of the State, together with the interest annually payable thereupon.

The allotment of the Stock, and consequently the interest, chargeable to each individual division, has been worked out proportionately in the ratio of actual expenditure to raisings which, considering the defective nature of the records in the early times, was the only resource left, and the results shown are therefore only closely approximate, but may be accepted as correct for all practical purposes.

Owing to this careful allotment of the Stock under review, it was found that the average rate of interest as previously calculated did not afford a true result, certain works having been met out of loans raised more cheaply than others; it was therefore necessary to lay down the new basis for charge.

GENERAL LOAN.

Showing Debentures, Stock, and Treasury Bills outstanding, 30th June, 1907.

OUTSTANDING STOCK.

Division of Cost.	3 Per Cent.	3½ Per Cent.	3¾ Per Cent.	4 Per Cent.	5 Per Cent.	Total.
	£	£	£	£	£	£
Railways and Tramways ...	6,176,072	25,943,398	736,223	17,270,619	2,700	50,129,012
Water Supply and Sewerage...	3,097,109	4,325,635	364,844	3,694,427	.....	11,482,015
Sydney Harbour Trust ...	2,946,194	1,457,469	87,793	880,426	.....	5,371,882
Harbours and Rivers... ..	1,056,944	1,941,404	169,092	1,359,421	.....	4,526,861
Public Buildings and Sites ...	1,278,862	1,777,455	175,414	1,143,059	.....	4,374,790
Roads and Bridges	423,780	724,967	64,750	590,541	.....	1,804,038
Darling Harbour Resumptions	627,878	275,047	25,023	250,456	.....	1,178,404
Water Conservation	370,144	374,970	71,545	359,491	.....	1,1761,50
Public Immigration	100,459	262,519	.....	52,965	.....	415,943
						80,459,095
State of Queensland	1,033	11,670	.....	25,758	.....	38,461
Commonwealth	848,547	1,378,850	130,316	1,062,730	.....	3,420,443
						£83,917,999*

* Exclusive of £8,150 Stock matured but not discharged.

The above being the stocks belonging to each division or description of works undertaken, the basis for the amount of interest paid and due to the Treasury by each is a matter of simple computation at different rates, and, complete, comes out as under.

The liabilities for interest vary slightly according to the rates payable for the stocks outstanding, as is seen below :—

Division of Cost.	Total sum expended from Loan Account.	Total Stock Outstanding on Loans.	True Average Rate of Interest.	Total Interest Payable.
	£	£	£	£
Railways and Tramways, opened	47,824,511	47,858,751	3·638	1,739,977
Water Supply and Sewerage—Metropolitan...	8,824,978	9,201,497	3·735	329,800
Do Hunter District	380,076	391,613	3·545	14,237
Sydney Harbour Trust	5,055,160	5,371,882	3·975	200,947
	62,084,725	62,823,743	.....	2,284,961
Harbours and Rivers	4,407,851	4,526,861	3·749	165,261
Public Buildings and Sites	4,325,691	4,374,790	3·691	159,660
Roads and Bridges	1,784,582	1,804,038	3·736	66,678
Darling Harbour Resumptions	1,119,196	1,178,404	4·411	49,374
Water Conservation	1,100,581	1,176,150	3·652	40,199
Immigration	569,930	415,943	2·512	14,321
	13,307,831	13,476,186	.....	495,493
Towards Queensland	49,855	38,461	2·946	1,469
Commonwealth	3,430,647	3,420,443	3·631	124,564
	3,480,502	3,458,904	.....	126,033
Railways and Tramways—Lines unopened ...	2,171,812	2,270,261	3·550	77,102
Country Towns Water Supply and Sewerage	1,877,492	1,888,905	3·742	69,308
	4,049,304	4,159,166	.....	146,410
Grand Totals... ..	£ 82,922,362	83,917,999	.....	3,052,897

The outstanding stocks at face value are now only £995,637 in excess of the expenditure, having been reduced to that figure by the contribution of £175,839 from the Consolidated Revenue in 1877 to make good the shortage on Loan raised under authority 36 Vic. No. 17, and by redemptions made prior to this date. This sum, while due to the influence of the reasons given below, does not represent the first total cost to the State, but the balance now remaining after redemptions.

The actual difference was due to the following, viz. :—

- 1st. By certain Loans being put on the market and floated at rates below par, and
- 2nd. By the necessity for renewal of such Loan by fresh flotations still below par.

The details of the expenditure have also been more fully analysed, and are shown in fuller form than hitherto (see *Appendix F*).

The details given in *Appendix F* shew that large sums have been spent out of Loans upon works which, although they are of interest and benefit to the public, are not under public control, and therefore any moneys granted to them are in the nature of a free gift, and the governing authorities cannot be called to account for their application of the Public moneys thus given ; for instance—

Items

*Items over which Government has no control.**Educational and Scientific,*

Sydney University	...	...	...	£230,516	0	0
Sydney Grammar School	...	...	...	25,000	0	0

Charitable Institutions,

Hospitals and Benevolent Asylums	£223,926	0	0
----------------------------------	-----	-----	-----	----------	---	---

Fire Brigades,

Fire Stations	£68,524	0	0
---------------	-----	-----	-----	---------	---	---

£547,966 0 0

That is to say, over one-half a million pounds of the Public Funds have been given away to institutions over which the Government has no control, and upon which there exists not the slightest audit from the Government side.

It is felt that there should be some arrangement to enforce an audit by the Government, wherever contributions are made towards the assistance of projects which do not come under Government supervision as regards maintenance and management. This is absolutely necessary for the assurance of the public that the money contributed by them is properly spent. This object can only be attained by the passage and authorisation of an Act of Parliament, which matter is now under consideration. It is also plain that no such contributions should be made out of Loan moneys, and that all grants in assistance of the public or educational bodies, &c., should be confined to, and be paid out of, the Consolidated Revenue. This system has been instituted by the present Premier and Colonial Treasurer (see Public Works Fund appropriations of 1906-7), and it is hoped that such a beneficial change may be closely adhered to in the future :—

PUBLIC DEBT.

The Debt Proper at the end of the financial year 1906-7 was made up of—

Debentures—Held by the public	...	...	...	...	£8,309,150	0	0
Inscribed Stock—Held by the public	...	...	...	...	70,398,649	10	8
„ By Trust Funds	...	...	...	...	14,500	0	0
Treasury Bills for Works—Held by the public	...	...	...	...	2,421,000	0	0
„ Darling Harbour Resumptions	...	...	...	...	1,000,000	0	0
„ Redemption	...	...	...	...	1,902,900	0	0
					<hr/>		
					£84,046,199	10	8

The Floating Debt consisted of—

Treasury Deficiency Bills, 1895	...	£1,019,562	15	10		
„ 1900	...	255,179	4	8		
„ 1905	...	286,890	0	0		
					<hr/>	
					£1,561,632	0 6
					<hr/>	
Total Public Debt	...	...	...	...	£85,607,831	11 2
					<hr/>	

The

The total debt on all accounts was £85,607,831 11s. 2d., a decrease as compared with that at the close of the previous year of £33,902.

This sum is arrived at as under, viz. :—

	£	s.	d.	£	s.	d.
Debentures discharged	1,100	0	0			
Treasury Bills	2,076,400	0	0			
	<hr/>					
Chargeable to Loan Account ...	2,077,500	0	0			
State Debt and Sinking Fund :—						
Debentures and Treasury Bills						
discharged	477,784	0	0			
Government Savings Bank :—						
Discharge of Stock, Advances to						
Settlers Act	305,000	0	0			
Total Stock discharged ...				2,860,284	0	0
Less :—						
Total Stock issued in 1906-7 ...				2,826,382	0	0
				<hr/>		
Decrease				33,902	0	0

Statement showing the annual interest on the Public Debt is given on pages 124-132, but the amount shown thereon does not cover the annual interest liability of the Treasurer, there must be added thereto that which is payable on the various deposits under his control, which will approximately make—

	£	s.	d.
Interest on Public Debt proper } page 132	2,994,148	16	7
„ Floating Debt }	48,283	8	2
„ Uninvested Cash Balances	70,786	10	10
„ Special Deposits	8,750	0	0
	<hr/>		
Total	£3,121,968	15	7

NOTE.—*The last two amounts are especially subject to alteration.*

The total debt was principally expended in useful works of a permanent character, returning revenues which, as a whole, have this year been more than sufficient (after paying working expenses) to provide for the payment of all the interest on the whole of the Public Debt.

Divided in a general way, the Works may be classed as under :—

Reproductive Works—

Railways and Tramways	£49,996,323
Water Supply and Sewerage ...	11,082,545
Darling Harbour Resumptions ...	1,119,196
Sydney Harbour Trust	5,055,160
	<hr/>
	£67,253,224

Works for Facilitation of Traffic—Indirectly Productive—

Conservation of Water, &c.	£1,100,581
Roads and Bridges	1,784,582
Harbours and Rivers... ..	4,407,851
	<hr/>
	£7,293,014

Unproductive

Unproductive Works—

Public Buildings and Offices	...	£4,325,691	
Works handed over, or to be handed over, to the Commonwealth Government	... ..	3,430,647	£7,756,338
			<hr/>
Total ...	... ..	£82,302,576	
			<hr/>

Leaving about £3,305,256 which is not represented by substantial works or existing improvements.

Note.—The expenditure classed as unproductive cannot be said to be absolutely devoid of Revenue-earning qualities; the term is used to denote works which are not primarily intended for facilitation of traffic or interest-bearing investments.

ECONOMIES EFFECTED

IN THE WORKING OF THE TREASURER'S BANKING AND OTHER ACCOUNTS.

In the previous Report (1905-6) comment was made upon the economies which had been initiated in the working of the various accounts of the Treasurer, and the operations of the past year show that the Public Account has appreciably benefited thereby.

The Banking arrangements, previously referred to, have resulted in a revenue of Interest obtained for the year under review of £58,509 as against £6,498, whilst for 1904-5—the year immediately prior to the initiation of the present Banking Agreement—there was a charge upon the Revenue for interest of £6,384; so that the accumulated benefit accruing from the change may be set down as about £71,000; and furthermore, the payment of Exchanges for remitting moneys in and beyond the State has greatly diminished, there being a saving on the year's transactions of £8,453.

The reduction of the Public Debt has decreased the interest liability for this year by about £10,000, whilst the establishment of the Public Works Fund, by relieving the Loan Account of charges amounting to, approximately, £350,000, has kept down the interest liability to the extent of at least £10,000 per annum.

Under the Closer Settlement Act the balance at credit of the Assurance Fund Real Property Account, £157,569, was transferred to the Closer Settlement Account, and the Stock held was taken over by the Government Savings Bank; thus the whole of the cash has been released to be put into profitable use in the purchase of estates for subdivision into settlement areas.

By the reduction of interest from 2 per cent. to 1 per cent. on the balances at credit of the Special (Supreme Court) Accounts, a saving of interest amounting to £2,220 will be made this year on the basis of the balance at 30th June last.

A reduction of interest will also be effected on the uninvested balance of the Government Savings Bank moneys held by the Treasurer, which, on the balance at credit at the close of the Financial year, would amount to £5,635.

Actual

Actual Payments during 1906-1907.

PENSIONS.

(Exclusive of Old-age Pensions.)

	£	s.	d.
Under the Constitution Act:—			
Supreme Court Judges	2,557	5	2
Superannuated Officers	3,445	0	1
Under Supplementary Acts:—			
Supreme Court Judges	1,875	6	5
Annual Appropriations:—			
Widows of Pilots	250	0	0
Military	687	19	2
Stock Inspectors	676	15	0
Under the Constitution Act:—			
Schedule C—Stipends to Clergy	1,954	7	5
Under Special Acts:—			
Public Service Superannuation Act—No. 8, of 1903	104,692	6	4
Contributions from Officers under same Act	17,442	14	9
District Court Judges' Salaries and Pensions Act	750	0	0
Superannuation Act Repeal Act of 1873	1,078	4	0
Sir Henry Parkes' Family Grant... ..	334	14	7
Annual Appropriation:—			
Pension to Constable Alford	45	12	6
Police Superannuation and Reward Fund { Accumulated Funds... ..	24,464	2	4
{ Annual Appropriation	10,000	0	0
Treasurer's Advance Account:—			
Annuity to Widow late J. Price, Attendant Callan Park, killed whilst in execution of his duty	45	19	4
Total Pensions	£170,300	7	1

GRATUITIES.

From Consolidated Revenue Account:—

	£	s.	d.
Annual Appropriation Act, 1906-7:—			
Railways and Tramways... ..	8,877	8	9
Public Works	1,018	14	0
Gratuities and Provisional Allowances—Members and Relatives Imperial and State Contingents, South Africa and China (portion to be recovered)	1,140	0	10
Gratuities Maintenance Men, on roads and works taken over under Local Government Act, on their ceasing to be employed	5,147	14	0
Other gratuities provided on Estimates, or paid from Advance to Treasurer	13,706	0	0
Under Special Act:—			
Public Service Superannuation Act, 1903	261	0	0
From Accumulated Funds:—			
Police Superannuation and Reward Fund	3,531	7	10
Total Gratuities	£33,682	5	5

OLD-AGE

OLD-AGE PENSIONS.

The number of persons in receipt of Pensions at 30th June was 21,465, viz. :—

Between 60 and 65 years of age	2,146
Of the age of 65 and upwards	19,319

The average number through the year was 21,433, and the amount paid for pensions was £494,227, making the average individual pension for the year £23 1s. 2d., which was 6s. 1d. less per head than for the previous year.

The amount paid for administration, bank commission, postage, &c., was £20,949, which brought the cost down to 19s. 6d. per head on the average number of pensioners, being 1s. below the average cost for the previous five years.

The total expenditure of the year for pensions and administration charges was £515,176, an increase on last year of £4,833, viz.: £5,132 increase in pensions, due to the larger average number enjoying the pension, less £299 decrease in administrative expenses.

For the six years during which the Act has been in operation, there has been paid away a sum of £3,071,308, viz :—

Pensions	£2,948,905
Administration	122,403

as shown by the following table :—

Year.	Number of Pensioners, August, each Year.	Pensions Paid.	Cost of Administration.	Total.
		£	£	£
1901-2	13,957	436,183	*17,258	453,441
1902-3	22,182	524,967	20,567	545,534
1903-4	20,905	508,133	20,341	528,474
1904-5	20,438	496,300	22,040	518,340
1905-6	21,402	489,095	21,248	510,343
1906-7	21,465	494,227	20,919	515,176

* Includes £181 of year 1900-1.

† The figures have been adjusted by repayments during the past year.

The following is a comparative statement of the cost of Pensions in the Australian States and New Zealand :—

	Number of Pensions at the close of the Year.	Amount paid for Pensions.	Cost of Administration.	Average Pension (during the year).	Cost per head for Administration.
		£	£	£ s. d.	£ s. d.
New South Wales	21,465	494,227	20,949	23 1 2	0 19 6
Victoria	10,832	187,730	1,746	17 6 7	0 3 3
New Zealand	13,257	314,183	5,251	24 12 0	0 7 11

The comparatively high cost of administration must prevail in this State so long as the present system of payment of pensions is continued.

The items of expense which make the charges so high are :—

Bank Commission on payment of pensions, 1907 ...	£9,873
Postage	780
Fees to Members of Central and District Boards ...	3,102
	£13,755
	Whilst

Whilst in Victoria the payments are made through the Post Office without any charge for commission at the official offices. No fees are paid to members of Boards ; and only £126 were paid for Postage.

In New Zealand the figures were :—

					£	s.	d.	£	s.	d.
Commission	...	...	...	...	1,010	0	0			
Postage	...	...	...	...	174	0	6			
Fees	...	...	...	...	241	12	10			
					<hr/>			£1,425	13	4

The charges for Salaries of the administration Staff compare as follow :—

					s.	d.	
New South Wales	...	...	...	...	4	10	per pensioner.
Victoria	...	...	...	...	2	10	„
New Zealand	...	...	...	...	5	6	„

From 1st August, 1901, to 30th June, 1907, the sum of £2,260 15s. 7d. has been reported as wrongfully collected by Old-age Pensioners through misstatement of age, concealment of property, income, &c. Of this sum, £64 4s. 4d. remain outstanding as follows :—

			£	s.	d.	£	s.	d.
Amount wrongfully drawn to 30th June, 1907	.....					2,260	15	7
„ refunded to 30th June, 1907	...		1,325	12	5			
„ written off to 30th June, 1907	...		748	9	10			
„ allowed for maintenance adjusted, &c..			122	9	0			
			<hr/>			2,196	11	3
						<hr/>		
Amount due and to be refunded, 30th June, 1907	...	...				64	4	4

PUBLIC SERVICE SUPERANNUATION.

Under the Act No. 8, 1903, it was provided that the contributions of officers who had withdrawn from payment to the Superannuation Fund should be held by the Treasurer pending their retirement from the Service, when the contributions should be refunded to them plus simple interest at 3 per cent. per annum ; or, in the event of their deaths, to their legal representatives.

It is a question whether it would not be advisable to legislate for the immediate return of these contributions, and thus relieve the Revenue of an accumulating charge for interest.

The

The following is a statement of the Pensions payable under the Acts quoted:—

PUBLIC SERVICE PENSIONS.

							£	s.	d.
Expenditure under Special Appropriations, Act No. 8 of 1903							122,135	1	1
Expenditure under Constitution Act							3,445	0	1
Total							125,580	1	2
<i>Less:—</i>									
							£	s.	d.
Deductions from officers' salaries ...							17,442	14	9
Contribution under Constitution Act ...							3,500	0	0
							20,942	14	9
The net liability of the Consolidated Revenue on account of the pensions payable under the Act No. 8 of 1903 was therefore							104,637	6	5

POLICE REWARD AND SUPERANNUATION FUND.

The two separate Funds—Police Reward and Police Superannuation—were merged into one account under the provisions of Act No. 28, 1906.

For some years past the Superannuation Fund has been totally inadequate to meet the requirements of Pensions of the retired members of the Police Force, and had to be supplemented by large annual votes from the Revenue, and by transfers from surplus funds of the Police Reward Fund.

Under the new Act the amalgamated account came into existence from 1st February last. It is enacted therein that the contributions of members be raised to 4 per cent. of the salary payable, and, if at any time the Fund be insufficient to meet its demands, provision is made for the payment from the Consolidated Revenue of such sums as may be needed.

In the last Report it was pointed out that the balance at credit of the two funds, with the added receipts of the year, should be sufficient to meet all claims without further assistance from Parliament. The sum of £10,000 was therefore only voted in lieu of £16,000 which had for years past been voted and paid to the account. The year closed with a credit balance of £10,198 3s. 10d., practically the amount voted by Parliament.

The transactions of the year on both Accounts were as follow:—

Receipts:—

Balance at credit of Police Reward and Police Superannuation Funds at 30 June, 1906 ...							£16,175	3	3
Receipts from Contributions, Fines, &c. ...							22,642	11	5
Vote from Consolidated Revenue							10,000	0	0
							£48,817	14	8

Disbursements:—

Pensions							£34,463	12	4
Gratuities							3,531	7	10
Miscellaneous Services							624	10	8
							£38,619	10	10
Balance at 30 June, 1907...							10,198	3	10
							£48,817	14	8

ESTABLISHMENT OF NEW FUNDS.

On the 10th September, 1906, the Parliament passed an Act entitled the "Public Works and Closer Settlement Funds Act of 1906," in which section 3 enacted that there should be a Public Works Fund and a Closer Settlement Fund, and that under Section 4 certain moneys should be paid to the credit of the Funds named therein for certain purposes.

PUBLIC WORKS FUND.

The moneys to be paid to it as prescribed were :—

- (a) Two-thirds of the *net sum derived from Sale of Crown lands*, exclusive of interest on purchase money, less 20 per cent. for administration and other charges.
- (b) The Balance at credit of the Public Schools Property Fund, and proceeds of sale of land under Section 4 of Instruction Act of 1880.
- (c) Money appropriated from Consolidated Revenue Fund.

By section 5, the moneys at credit of the Account were to be applied (*under the authority of an Act of Parliament*) in carrying out public works, including the equipment and renewal of the same and of State Establishments with plant, stores, and materials; the erection, construction, and improvement of buildings and works for public purposes; the improvement of harbours and rivers; the acquisition of lands for public purposes; and the making of grants to public bodies for any of the aforesaid purposes; but *not including works necessary for the repair or upkeep of such buildings and works*.

THE CLOSER SETTLEMENT FUND.

Moneys to be paid to the credit of this Fund (by Section 6) were :—

- (a) Balance at credit of Assurance Fund, Real Property Act, and all sums paid to Registrar-General under Real Property Act.
- (b) Balance already in credit of the same Account in Special Deposits Account under any Act.
- (c) Proceeds of Loans under the same.
- (d) Money appropriated from Consolidated Revenue Fund.

Section 7 provides that money may be used—

For purchase of land authorised by Parliament and for interest on Loans raised therefor.

Section 8 provides for interchange of moneys between the Funds.

The appropriations out of the Consolidated Revenue Fund, Public Works and Closer Settlement Funds, are authorised under the same annual Appropriation Act; but this arrangement does not imply that the two last-mentioned accounts are subordinate to, or in any way connected with, the Revenue, each of the minor accounts being established as just shown on a statutory basis.

Public Works Fund.

The Public Works Fund may be regarded as an intermediate account between the Revenue and General Loan Accounts, as it has been designed to meet expenditure on services formerly a direct charge to either of the main Accounts; it should, however, be emphasised that, as the Fund is now financed entirely from the Consolidated Revenue Fund, the liabilities of the latter have not been diminished by the change. This Fund, however, will in course of time prove an ally to the Revenue, as the accumulations thereto will always be available to afford relief by providing for renewals, equipment, and additions, when the present buoyancy is not so pronounced, or when the collections are not keeping pace with the outgo.

To the Loan Account the relief is direct and very pronounced, as a considerable portion of the expenditure chargeable to the Public Works Fund is on account of services formerly a charge against loan moneys, and, in fact, it was mainly through the agency of the new account that the Treasurer was able to limit the application of the loan appropriation of 1906-7 to development of Business Undertakings. Until the Public Works and Closer Settlement Funds Act was passed, all revenue collections derived from sales of the public estate were treated as income available for general purposes; under the above Act, as previously shown, two-thirds of the net proceeds are set aside for expenditure (per medium of the Public Works Fund) in the construction and renewal of public works.

The transactions during the year ended 30th June, 1907, were as follows:—

PUBLIC WORKS FUND.

RECEIPTS.				DISBURSEMENTS.			
	£	s.	d.		£	s.	d.
To Two-thirds net proceeds of Land Sales, less interest and 20 per cent. for administration	368,051	1	2	By Grants for various purposes—			
Public Schools Property Fund	714	10	8	Aid to Shires and Municipalities	22,963	15	3
Proceeds, Sale of Land	1,456	7	6	Aid to Public Institutions	250	0	0
Consolidated Revenue, Grant in aid.....	350,000	0	0	Aid to Fire Brigades	1,015	10	7
				Aid to Hospitals.....	22,550	0	0
				Aid to Royal Naval House	1	6	2
					46,780	12	0
				Extra Plant Government Printing Office, Machinery	182	3	8
				Improvements to Powder Magazines, &c....	166	12	1
				Erection of Houses on resumed properties	10,404	4	1
				Railways and Tramways	87,847	13	9
				Roads of access, purchase of Parks, surveys, &c.	6,519	12	9
				Public Works, Bridges, Conservation of Water, Reservoirs, &c.....	217,467	0	2
				Country Sewerage and Storm-water Channels, &c.	1,306	13	4
				Water Supply and Sewerage, Sydney ...	7,602	16	8
				Public Instruction Buildings and Equipments.....	47,637	19	2
				Promoting Agriculture	1,682	5	2
				Total Expended	£427,597	12	10
				By Balance carried forward	£292,624	6	6
					£720,221	19	4
1907.							
July 1—To Balance brought forward	£292,624	6	6				

The statement shows that the provisions of the Act have been duly carried into effect by the Treasurer, and that after a grant in aid from the Consolidated Revenue Fund of £350,000, the total sum met the required expenditure, and left a balance to be carried forward of £292,624 6s. 6d. towards meeting the requirements of the year 1907-8. Details of the expenditure will be found in Schedules 1 to 5 (pages 88-91).

Of this expenditure from the Public Works Fund under the old system, approximately £350,000 would have been paid out of Loans Funds and £66,000 out of Revenue. By the new system the whole is defrayed out of Consolidated Revenue, and therefore entails no further annual charge for interest.

The point was submitted to the Attorney-General whether, in view of the wording of the Annual Appropriation Act, the appropriations from the Public Works Fund lapsed at the close of the year; and he gave as his opinion that, in spite of the words of apparent limitation in that Act, the appropriations did not lapse on 30th June, but advised that it would be safer to re-vote any items for services that were not either completed or initiated during the financial year ended at that date. The full text of the opinion will be found in Appendix M, case VI, page 254.

Closer

Closer Settlement Fund.

This fund is on entirely a different basis to that of the Public Works Fund, as the money at credit represents so much circulating capital for employment in the purchase of estates for Closer Settlement, which will be returned to the Account on the deferred-payment system.

The nucleus of the Fund is being formed by Revenue, Trust, and Loan moneys, it is probable, however, that the bulk of the future additions to capital will be contributed by Loans. In course of time sufficient capital should have accumulated to make the fund self supporting, and the 4 per cent. interest payable by the settlers on the deferred-pay system and other external receipts should materially assist in placing the Fund on a sound footing. Particulars as regards the acquisition of the Estates (Marrar and Gobbagombalin), will be found on pages 199-202, under the head Closer Settlement.

The provisions of the Act No. 9 directed the transfer to this Fund of the balances of certain funds, held by the Assurance Real Property Act 25 of 1900, the balance at credit of the Closer Settlement Funds in the Special Deposits Account under the prior Closer Settlement Acts of 1901 and 1904, the proceeds of Loans under the said Acts, and money appropriated by Parliament from the Consolidated Revenue Fund.

The transactions during the year ended 30th June, 1907, as shewn in the Treasurer's Statement, were:—

CLOSER SETTLEMENT FUND.

Receipts:—

	£	s.	d.
From Assurance Fund, Real Property Act	157,568	14	1
„ Sale of Securities belonging to the same	97,490	0	0
„ Special Deposits	1,629	17	7
„ Fees under Real Property Act and Miscellaneous, &c. ...	27,802	6	11
„ Appropriations from Consolidated Revenue Fund ...	200,000	0	0
	<u>£484,490</u>	<u>18</u>	<u>7</u>

Disbursements:—

Purchase Gobbagombalin Estate	£207,560	0	0
Contingent expenses connected therewith	1,615	5	9
	<u>209,175</u>	<u>5</u>	<u>9</u>
Purchase of Marrar Estate	68,777	0	0
Contingent expenses connected therewith	579	13	7
	<u>69,356</u>	<u>13</u>	<u>7</u>
Costs of subdivision lands acquired under			
Section 7	2,410	12	10
Payments under Real Property Act	47	18	1
	<u>2,458</u>	<u>10</u>	<u>11</u>
Recoup to Consolidated Revenue Fund—			
Interest charged on Loan	5,244	0	0
	<u>286,234</u>	<u>10</u>	<u>3</u>
Balance, 30th June, 1907	<u>198,256</u>	<u>8</u>	<u>4</u>
	<u>£484,490</u>	<u>18</u>	<u>7</u>

STATE

STATE DEBT AND SINKING FUNDS.

The Committee appointed under the State Debt and Sinking Fund Act have this year paid off and redeemed debentures and Treasury Bills to a total value of £477,784, the paper in all instances having been duly destroyed by fire, in accordance with the provisions of the said Act.

They have also purchased in the open market and are holding for maturity Funded Stock to the face value of £25,337 10s., the accruing interest on which will be paid by the Colonial Treasurer to the Committee, and be carried to their credit and used for the purposes of the Act.

The balance remaining to the credit of the State Debt Commissioners at the close of the year :—

	£	s.	d.
Fixed Deposits due 19th July, 1907	206,795	0	0
„ 30th „ „	91,500	0	0
„ with Treasurer... ..	5,986	12	7
Current Account	178,455	14	11
Balance, 30th June, 1907	£482,737	7	6

which, together with Funded Stock as before alluded to, made up a total balance of £508,074 17s. 6d., the greater part of which, viz., £482,737 7s. 6d. will be available for the purposes of this Act.

The work is conducted very cheaply, as the salary of the Secretary is charged to and disbursed by the Treasurer, and the Committee are honorary.

STATE OF THE CASH AND BANKING ACCOUNTS.

The total free cash at the command of the Treasurer was at the close of the financial year 1906-7 :—

	£	s.	d.
In Sydney	1,078,163	2	10
„ London	3,703,623	14	1
Total free cash	£4,781,786	16	11

Add the value of securities not immediately available, £97,128 17s. 6d., and you have the total as given in the accounts of **£4,878,915 14s. 5d.**

On the 1st day of July these accounts stood in the Ledgers as under, viz. :—

	£	s.	d.
Consolidated Revenue Fund	1,471,344	4	6
Trust Account, Government Savings Bank	1,126,965	12	5
Special Deposits... ..	913,546	6	6
Closer Settlement Account	198,256	8	4
Public Works Fund	292,624	6	6
Special Accounts	222,024	7	5
General Loan Account... ..	557,025	11	3
	£4,781,786	16	11
To which add Miscellaneous Securities in the Treasury Chest	97,128	17	6
Total value of Cash and Securities ...	£4,878,915	14	5

The somewhat objectionable method, formerly necessary in consequence of the scarcity of cash, has wholly disappeared, and the Treasurer's Receipts are now ample to cover all demands upon the Treasury.

The

The Cash Balances at 30th June, 1906 and 1907, were as follow :—

CASH BALANCES.

	1905-6.		1906-7.	
	£	£	£	£
Accounts proper—				
Consolidated Revenue Fund... ..	896,124		1,471,344	
Public Works Fund ... ..	.....		292,624	
Closer Settlement Fund ... ..	.....		198,257	
General Loan Account	873,021		557,026	
Advances to Settlers	8,574		.....
Total Main Accounts ... ..	.....	1,777,719	.....	2,519,251
Auxiliary Funds, &c.—				
Special Deposits Account	937,924		913,546	
Government Savings Bank Account... ..	1,313,926		1,126,966	
Supreme Court Moneys Account	311,932		222,024	
		2,563,782		2,262,536
Total Treasury Chest ... ..	.....	4,341,501	.....	4,781,787

The accompanying **Diagram B** has been designed with a view of illustrating the volume of the Auxiliary Funds during each month of the last three financial years, *and the extent to which these funds were used during a portion of the period as cover for overdrafts on the Consolidated Revenue and Loan Accounts.*

The Diagram clearly exhibits the restoration of the Consolidated Revenue Fund and the improved conditions of the Loan Account, whilst the reductions in the Auxiliary Funds, as referred to on page 169, of the present issue, and pages 146-8 of the previous Report, stand out in bold relief.

The Auxiliary Funds reached the highest and lowest aggregate during January, 1905, and June, 1907, respectively, whilst if the dotted contour be examined it will be noticed that the combined overdraft on the Consolidated Revenue and Loan Accounts was greatest during October, 1904. From that date the adverse balance declined, vanishing in the case of the Revenue Account during January, 1906, and in respect to the Loan Account five months later.

The Revenue has been continuously in credit during the last eighteen months, whilst the Loan Account has been in a similar condition for about half that period; both accounts, as previously mentioned, being strongly in credit at the close of the year 1906-7.

The Diagram is chiefly useful in showing that the ordinary operations are now being carried out without extraneous aid and that the Treasurer has reduced the Auxiliary Funds by one-half during his term of office. The funds are now being brought down to limits commensurate with legitimate requirements.

The relief afforded to the Revenue is very evident by a perusal of the remarks under the head of Economies effected in the working of the Treasurer's Banking Account.

DIAGRAM B.

Extent to which the AUXILIARY FUNDS were used as cover for OVERDRAFTS on the CONSOLIDATED REVENUE and GENERAL LOAN ACCOUNTS at the close of each month of the Financial Years 1904-5, 1905-6, and 1906-7.

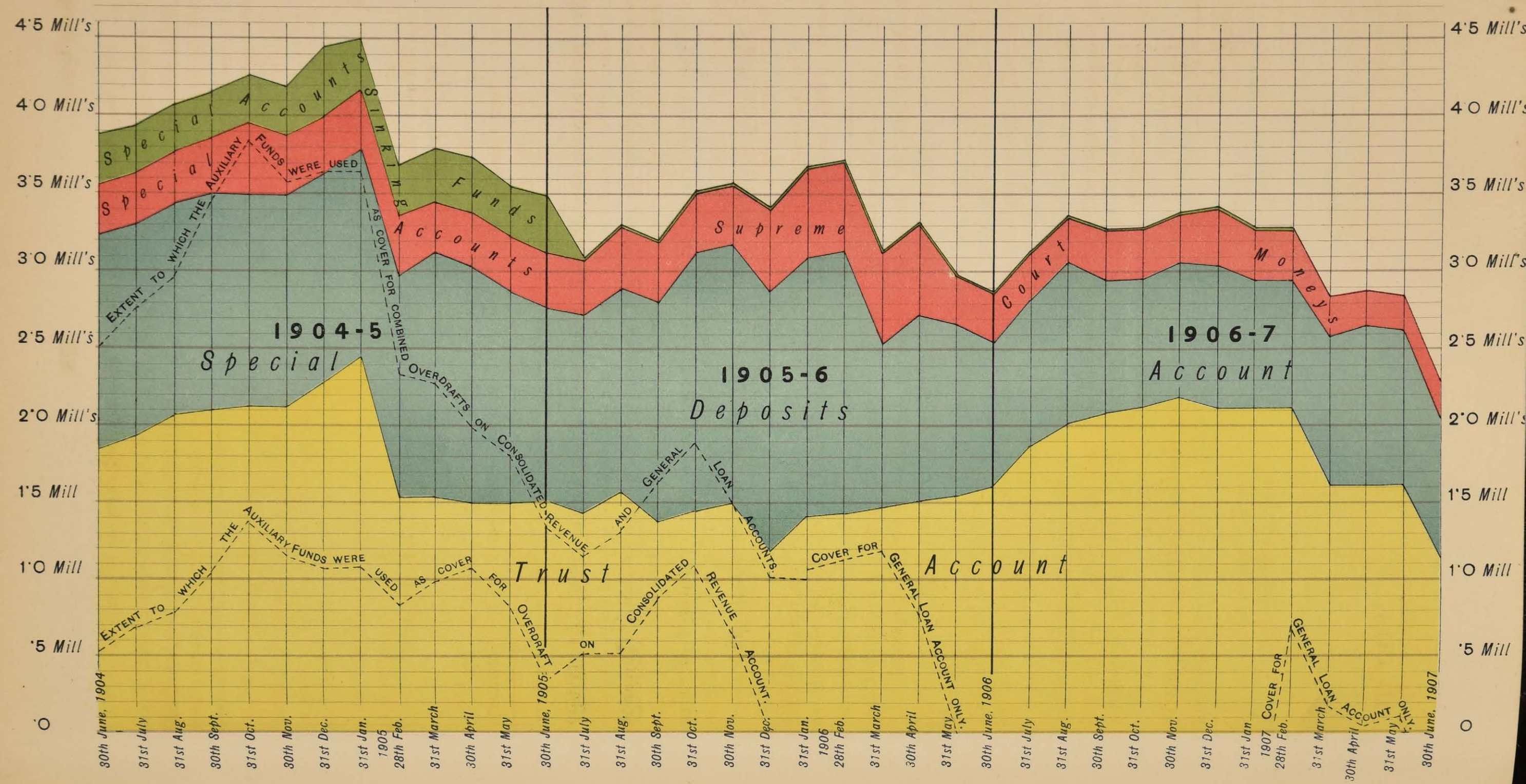


DIAGRAM B.

Extent to which the Auxiliary Funds were used as cover for Overdrafts on the Consolidated Revenue and General Loan Accounts at the close of each month of the Financial Years, 1904-5, 1905-6, and 1906-7.

PART III.

Corporate Bodies and Country Water Supply and Sewerage Works, &c.

In last Report attention was drawn to the advantages of the new system of grouping adopted by the Treasurer in connection with the so-called Business Undertakings, which include the Railways and Tramways, the Sydney Harbour Trust, and the Metropolitan and Hunter District Water and Sewerage Accounts.

The figures given in the statement immediately below, comprise the actual expenditure as shewn in the Treasury Accounts, with the interest paid by the Treasurer on account of the moneys invested out of Loans expended on their construction; and after defraying all charges, a surplus was left for or towards the recoupment to the State of the sums paid out of State Revenue towards their construction and interest thereon in previous years.

The receipts and expenditure charged in this statement are those actually passed through the Treasury during the year under review, and do not take into calculation any outstandings whether of receipt or liability.

	Cost of Working.			Receipts.	GAIN.
	Expenditure.	Interest Paid on Loan Capital	Total Cost.		
	£	£	£	£	£
Railways and Tramways	3,221,145	1,717,378	4,938,523	*5,592,457	653,934
Sydney Harbour Trust	82,764	181,531	264,295	298,037	33,742
Metropolitan Board of Water Supply and Sewerage	†126,246	317,150	443,396	‡494,449	51,053
Hunter District Water Supply and Sewerage Board.	12,916	13,649	26,565	42,217	15,652
Total, Corporate Bodies	£ 3,443,071	2,229,708	5,672,779	6,427,160	754,381

*Exclusive of £3,971, Credits to Non-Interest-bearing Capital.

† " " £1,173, Richmond and Wollongong Systems, not vested in Board.

‡ " " £2,345, " " " " " " " " " " " "

This shows that after meeting all expenses of working, including interest on Loan Expenditure, the Business Undertakings netted during the year £754,381.

RAILWAYS AND TRAMWAYS.

The total Loan expenditure on the Railways and Tramways, on lines open, as adjusted up to 30th June, 1907, is £47,824,511, and the Annual Interest paid thereon was £1,717,378, an average rate of 3·591 per cent.

The total net collections on lines opened as paid into the Treasury were £5,592,457, being an increase over the previous year of £540,503.

The total expenditure paid out of the Treasury on account of the management of the lines open was £3,221,145, an increase on the previous year's figures of £248,672.

The

The net receipts, so far as the Treasury was concerned, were £2,371,312, which was the sum available over and above working expenses, to pay interest on capital invested.

The interest actually paid on Loans invested was £1,717,378, and thus the net receipts were more than sufficient to pay interest on lines opened.

The total amount expended by the State on lines opened and under construction was £49,996,323, and the interest paid, at the average rate of 3·591 per cent. was £1,795,368, and thus the surplus receipts were more than sufficient for all Railway or Tramway purposes.

The figures quoted by the Railway Commissioners are not actual cash figures, but are compiled to show the results of working, independent of actual receipts or payments. They are as under :—

Railway Commissioners' Figures Only.

	£
Total Loan Capital on and for lines opened ...	47,828,850
„ Interest payable during period for which they were opened	1,730,503
„ Earnings... ..	5,618,107
„ Expenditure	3,227,688
„ Net Earnings	2,390,419
Surplus shown after payment of interest	659,916

The Treasurer's accounts, on the contrary, give the actual Receipts and Payments, and therefore to a small extent, are not in accord with the above.

Figures as per Treasury Accounts.

	£
Total Loan Capital (lines open)	47,824,511
Receipts	5,592,457
Working Expenses, including Interest on Loans ...	4,938,523
Net Receipts	653,934

Reconciliations have been made of all the small differences shown and a full explanation of the same is kept on hand.

In connection with the Railways and Tramways it may be of interest to the Parliament to be informed as to the actual loss to the State, by the institution and working of these enterprises, since the commencement of the year 1855, or for a period of fifty-three years.

For many years, the lines were not in a position to cover their interest bill, and only occasionally, in exceptionally prosperous years, were the earnings sufficient to stand the charges made against them. For the last two or three years, these works have more than paid all charges, but before it can be truly said that they return dividends on the investment, they should be expected to refund to the State, the surplus expenditure which has been incurred on their behalf.

After this debt has been wiped off, the question of reducing rates, and cheapening the charges for traffic may fairly be considered, but until then it will be dangerous to make reductions which may, and probably will, in unfavourable years, result

result in the Railways and Tramways again becoming a burden upon the State finances. The present wonderful instance of prosperity in the finances, can only be of short duration, for in bad years, which we are certain to have, it would simply be folly to expect that the present flourishing condition of Railway and Tramway income will continue.

The following figures, which have been carefully summarised from the annual returns, will show the actual position of the accounts, and prove that the Business Undertakings under consideration have still to make £4,357,257 before they can be said to be in a dividend earning condition.

In the compilation of this sum, the total is the bare amount expended, and no interest for the use of the money has been added thereto:—

Period.	Gross Earnings.	Working Expenses.	Net Earnings.	Interest Liabile.	Shortage.	Surplus.
	£	£	£	£	£	£
1855-1864	721,727	531,531	190,196	718,191	527,995	.....
1865-1874	3,121,237	1,759,767	1,361,470	2,409,389	1,047,919	.....
1875-1884	12,932,638	7,571,904	5,360,734	5,460,504	99,770	.....
1885-1894	28,443,337	18,566,523	9,876,814	11,637,330	1,760,516	.....
1895-1904	36,731,520	22,567,763	14,163,757	14,586,518	422,761	.....
1905-1907	15,201,966	9,078,984	6,122,982	5,071,887	.....	1,051,095
Total... £	97,152,425	60,076,472	37,075,953	39,883,819	3,858,961	1,051,095

Net Shortage £2,807,866.

To the Net Shortage, £2,807,866, there should be added the Interest (£549,391) on the Railway Store Account from 1872 to 30th June, 1904, and the amount (£1,000,000) advanced in 1889 for the purposes of Reconstruction and Improvement of Rolling Stock and Permanent Way, which was agreed to be repaid from Earnings—making the **Total Shortage, £4,357,257.** For details, see *Appendix G.*

RAILWAY AND TRAMWAY STATIONS ACCOUNTS.

The usual test examination of the accounts of the principal Metropolitan and Country Railway Stations at a considerable number of towns was made simultaneously with the inspection of Public Accounts generally in the same places.

In addition to the balancing of the cash accounts in every case, the tests covered the system of collecting and remitting the revenue to the Treasury; the levying of charges as directed by the tariff; the system of debiting at Stations; the examination applied by the internal audit of the Commissioners' officers; and generally all matters appertaining to the protection of the revenue from losses by laxity or fraud.

The general result has been satisfactory, and it was found that the regulations were being closely observed except in a few instances, which were reported from time to time during the year. In these cases the offending officers were dealt with by the Commissioners. In a service which employs collectors of Revenue in so many places scattered throughout the State, and with constant changes in the personnel of the staff, it is hardly to be expected that the work will be entirely satisfactory in every case; but I am glad to report that notwithstanding the detailed examination of the Commissioners' officers, and the free testing by my Inspecting Staff, no serious case of fraud on the part of officials has been disclosed, and the errors brought to light have been few in comparison with the magnitude of transactions, and have been easily adjusted.

One matter which came prominently under notice during test inspections of suburban stations was the lax manner in which certificates for certain rebates on season tickets were accepted by Station-masters, and the failure of the internal check of the Railway Department to detect the frauds which some ticket-holders were perpetrating. The certificates tested at several of the stations brought to light a number of instances where ages had been wilfully misstated, by which means periodical tickets were obtained at half rates. These have been reported to the Commissioners, and in most cases the rebates thus wrongly obtained for the past twelve months or so have been recovered; but this does not cover the losses which have taken place for periods prior to the point of examination. The matter is now before the Chief Commissioner, who is having Regulations framed to prevent any further losses in this direction.

Inquiries have also been made into the check over apprentices tickets by workmen's trains. It is admitted that more stringent precautions are needful to prevent abuse of the concession, and Regulations are being formulated.

An extensive examination has been made of the papers under which rebates and concessions have been granted during the year, and in some instances it has been found that these went beyond the existing conditions or Regulations of the Tariff By-laws imposed by the Executive Council, which formed the subject of surcharges, from which however relief has been obtained under the provisions of the Audit Act (see *Appendix P*).

At a test of the Tramway Accounts at Newcastle it was found that concessions are being made to certain persons in connection with season tickets, which are refused to others using the trams under the same circumstances. This matter has been reported to the Honorable the Premier, after correspondence with the Chief Commissioner, as a contravention of Section 28 of the Railway Act, 1901, which provides expressly against any such distinction. I have not yet been advised of any decision.

The imposition of storage and demurrage charges has hitherto been strongly objected to, and frequently resisted by the consignees, and in very many cases this has led to the writing off of the debits in whole or in part. In view of the large amount of time consumed in inquiring into the merits of each case, and the recording of the charges and their subsequent adjustment in the account, as well as the necessity of examination by my officers, a modification was suggested of the Regulations, and a By-law has been made with conditions more in keeping with the requirements of the various districts. This should lead to the settlement of a vexatious question.

The methods of weighing of goods have been inquired into and tested. As the weights are the basis of the Revenue charges, it is essential that this work should be carefully carried out, and assurance has been received that its importance is recognised and attention given to it.

In view of the fact, that the Federal Government make no concessions to the State on any of the services performed, it was brought under notice of the Minister for Railways (the Premier) that half-rates were being allowed to the Commonwealth for the Military Forces, and concessions to Postal Officers. As a result the concessions, which amounted to a large sum annually, have been withdrawn.

A test re-weighing was made of newspapers carried in bulk by rail, resulting in an increased rate of £275 per annum, subject to a quarterly re-weighing.

Recoveries to the amount of £187 3s. 2d. have been made in connection with my test audit (see *Appendix O*). These recoveries are chiefly valuable in the moral effect they produce, which is not adequately represented in the above amount.

During the year amendments of rates, and some new rates, were put into operation without the needful authority prescribed by the Railways Act, but these being questioned, were placed before the Executive Council and confirmed. They are set out in *Appendix H*, which is small in comparison with previous years.

Other subjects of a less important nature, such as the giving of unauthorised credit, errors in rates, missing tickets, &c., have been brought under notice, and have received due attention.

In all these matters the cordial assistance of the Railway Commissioners and their officers has been given, and every facility for carrying out my examinations granted.

SYDNEY HARBOUR TRUST.

The collections by the Trust amounted to £298,037, being an increase over the collections of the previous year of £27,348.

From this total collection the amount of £82,764 must be deducted for Working Expenses, and £181,531 for interest on Loan Expenditure, in all £264,295, leaving the net surplus as £33,742.

The net surplus should be earmarked in accordance with the terms of the Sydney Harbour Trust Act, No. 1, of 1901 (*section 75*), and placed to one side for the purposes of a Sinking Fund.

Arrangements are now being made for a careful examination of the amounts set down as the Capital to be allotted to this Trust, and it is expected that the same will be before long satisfactorily determined.

The Loan Capital invested has been assessed at £5,055,160, and that sum is this year taken as the sum upon which interest is liable.

METROPOLITAN BOARD OF WATER SUPPLY AND SEWERAGE.

The transactions of the Board during 1906-7 show—

Loan Capital invested in working...	... £8,824,973
Interest paid thereon ... ..	... £317,150
Collections for the year ... ..	... £494,449
Working Expenses for the year ...	... £126,246
Net Surplus available to pay interest	... £368,203
Surplus, after payment of all charges	... £51,053*

The above figures do not include the cost of the Richmond and Wollongong Water Supplies, which are under the control of the Board for maintenance and working purposes, but which are not vested in the Board. The

* The amount shewn as surplus requires qualifying, as there was a sum of £5,966 charged to the Public Works Fund on account of renewals which has not been brought into Working Expenses. The final adjustment awaits action of the Capital Debt Committee.

The Board therefore returned to the State the sum of £51,053 over and above all costs for working.

All differences in accounts as between the Treasury Returns and the departmental figures are now adjusted year by year.

HUNTER DISTRICT WATER AND SEWERAGE BOARD.

The Board's capital, that is the amount expended from Loans up to date, has been finally settled, and will shortly be presented for the information of Parliament.

The expenditure, so far, has been upon Water Supply only, the Sewerage Works not having been handed over to the Board at the 30th June, 1907. This, however, it is understood, has been since done.

The Capital cost in working during the year amounted to £380,076, upon which the interest payable was £13,649. The Receipts for the year were £42,217, and the Working Expenses came to £12,916, or with interest quoted, £26,565, leaving a net surplus of £15,652.

This surplus should, in accordance with statutory directions, be set aside for Sinking Fund.

COUNTRY WATER SUPPLY WORKS.

The unsatisfactory condition of the accounts in connection with these expenditures as commented on in my last report still continues. This has been the subject of correspondence with the Treasurer, a committee of officers was arranged for, and visited the various towns concerned, but so far without tangible results.

It is a most lamentable thing that country corporations and communities so persistently neglect their financial liabilities to the Government, and that apparently the legal agreements in these instances are not drawn up with sufficient strictness to enforce the due performance of their responsibilities. The fault may lie in more directions than one; there may be, and no doubt have been, departmental errors in estimates and construction; neglect of the Councils to faithfully administer By-laws; inaction of the Government in insisting upon a due performance of legal liability, &c.; it is, however, clear that the parties involved are evading their responsibilities, and no action is taken.

The statement in *Appendix I* will afford due evidence of the neglected state of the Accounts in many directions, although it is only right to acknowledge that in certain cases a fair treatment has been evidenced, and legal requirements have been fully met.

WATER AND DRAINAGE TRUSTS.

Under the Act No. 93 of 1902, certain works have been carried out and handed over to the control of Trustees. The aggregate debt, as gazetted to 30th June, was £37,205, as set out in *Appendix J*. In addition to these, there are forty notifications of proposals for construction, at an estimated cost of £115,000. The repayments are, as a rule, spread over a period of twenty-eight years, carrying interest at the rate of 4 per cent., payable quarterly. It will be necessary to make provision for the audit and inspection of the accounts of these Trusts, in order to ensure the due payment of instalments and interest, and thus avoid the arrears into which the Country Towns Water Supply accounts have been allowed to drift.

IRRIGATION TRUSTS.

Hay.

The accumulated liability of the Hay Irrigation Trust on account of advance and accrued interest thereon to 31st December, 1906, totalled:—

Amount advanced under Loan Act (32 of 1896)	...	£9,597
Accrued interest to 31st December, 1906	... ..	3,618
Total	... ..	£13,245

The application by the Trust to the Secretary for Lands made in February, 1905, for a reduction of the Capital Debt to £4,000 has not yet received Ministerial approval. The Trust, in support of its ability to liquidate this reduced liability, and as an earnest of its intentions in this regard, accompanied its application with a quarter's interest on the reduced amount.

As anticipated in Report last year, the Trust has not even continued to pay the accrued interest on the sum of £4,000 to which it sought a reduction, only four quarters' payments having been made out of ten that became due, three of which have been obtained in consequence of the action of Audit officers.

During the financial year the Committee appointed to investigate the Hay Irrigation Trust affairs submitted a comprehensive report regarding the matter, and made suggestions as to the reduction of Capital Debt, increase of rating, reduction of interest, establishment of a Renewal Account, and the liquidation of the debt in forty years by annual repayments.

A continuance of the present conditions can only lead to chaos, and some definite action should be taken immediately, so as to place the matter on a practical basis, although such action may result in a financial loss to the State.

Balranald.

This Trust has been dissolved; and the works are now under the control of the Western Land Board.

Wentworth Irrigation Settlement.

Early in 1905 it was estimated that the amount expended upon the machinery, channels, &c., in connection with this scheme totalled—

£1,639 15 6	by Mines Department.
£7,627 6 3	by Public Works Department.
£9,267 1 9	

During the last three years the Expenditure upon and Revenue derived from the area have been as follows:—

Year.	Expenditure.			Revenue.
	Maintenance, &c.	Improvements, &c.	Total.	
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1904-5	229 8 1	.....	229 8 1	188 2 6
1905-6	386 10 4	176 11 11	563 2 3	104 18 5
1906-7	501 15 7	1,601 17 1	2,103 12 8	109 7 6

So far back as July, 1902, it is understood that the Under Secretary for Works pronounced against the continuance of operations in this area, and was in favor of its abandonment and the removal of the machinery to ground more suitable for irrigation purposes and intense cultivation.

The introduction of new regulations in April, 1906, under which the rentals and charges payable by lessees were very much reduced, has certainly seemed to popularise the Settlement, for it is found that the leases have increased from nine in 1905 to fifty-four at 30th June, 1907. It is apparent that this result has only followed a largely increased expenditure by the Crown upon maintenance and improvements, which the reduced revenue does not reciprocate. Under the most favorable conditions it seems that the continuance of this Settlement must result in increased loss to the Crown, and that if the advice previously given had been adopted a large saving might have been made.

Under present circumstances the Irrigation Settlement is merely a vehicle to benefit a few at the expense of the many.

GOVERNMENT SAVINGS BANK.

On the 1st January of the present year the administration of the Government Savings Bank was vested in three Commissioners under authority of the Government Savings Bank Act, 1906.

At the date of the transfer the Securities and Cash held by the Treasurer amounted to £9,043,336 2s. 1d., divided thus:—

Securities ...	...	...	£6,916,370	13	8
Cash ...	...	...	£2,126,965	8	5
Total ...	...	...	£9,043,336	2	1

The Securities which consisted of Stock and Treasury Deficiency Bills were handed over early in January whilst the uninvested cash is being gradually transferred, £1,000,000 having been paid over in March and June, which was subsequently invested in Government Stock. Section 14 of the Act provides that the Treasurer shall liquidate the uninvested cash balance during the first three years of the Bank's existence.

This institution has been under the guardianship of the Treasury—or more properly speaking the Treasurer—since the inauguration of the Bank in 1871. At the close of that year the amount at credit of the Fund was £13,711; on the 31st December, 1906, when the term of trusteeship ended, the credit balance had expanded to £9,043,336.

During the thirty-six years in which the Bank has been in operation under Ministerial control the net increase yearly to the funds has averaged £250,800, a result which may be regarded as eminently satisfactory.

The connection with the Treasury is now entirely severed so far as administration is concerned, but the constitution of the Bank perpetuates the State guarantee of all deposits; in fact, under the altered constitution the depositors have an additional security as a result of the wider powers of administration and application of the funds.

The financial connection with the Treasury can however be continued as the Commissioners are empowered to deposit portion of the funds therein so long as the amount, together with that held as a working balance, and deposited elsewhere does not exceed (to any appreciable extent) 15 per cent. of the total money at credit of the Savings Bank Department, whilst it is in the power of the Commissioners to invest, in Government Securities moneys of the remaining proportion (85 per cent.).

According

According to returns furnished by the Commissioners, which will in due course be subject to audit, the invested and uninvested funds of the Savings Bank Department on the **30th June, 1907**, amounted to £10,259,921; divided thus:—

Securities	£8,500,340
Cash and interest accrued	£1,759,581
Total	£10,259,921

On the 30th June last the Treasurer held £1,126,966 of the uninvested cash of the Bank which, as previously mentioned, he is statutorily required to hand over to the Commissioners within three years of the commencement of the Act; but as the sum just mentioned is considerably below the 15 per cent. of the amount at credit of the fund, the section of the Act might be complied with by mutual arrangement without any further withdrawals.

Old Bank.

The Bank was detached from the Department of the Postmaster-General on 1st March, 1901, on the transfer of the Postal and Electric Telegraph services to the Commonwealth, and was administered as a sub-department of the Treasury from that date until 31st December last when, as previously stated, it was transferred to the control of Commissioners under the Act 48, 1906. A review of the results of working during the latter period will be of interest.

The balance at Profit and Loss brought over from the Post Office at 31st December, 1900, was £25,007 17s. 5d., which rose to £92,559 14s. 7d. at the end of 1903, but it fell at 30th June 1904 to £58,654 16s. 10d., and has been steadily declining until at 31st December last, when it merged into the new establishment under Commissioners, it stood at only £11,691 3s. 3d., the loss for the whole period of six years being £13,316 14s. 2d., but for the last three years £80,868 11s. 4d.

The chief cause of this loss is very apparent in the heavy *charges made by the Commonwealth* as commission on the business at all agencies outside the Head Office, and for Postage as disclosed in the following figures, viz.:—

Charges for Commission from 1st January, 1901,	£	s.	d.
to 31st December, 1906	58,721	1	6
Postage Stamps for same period... ..	14,886	2	3
Total Charges	£73,607	3	9

For the last half-year of the old Bank which comes within the period of my report, the credit at Profit and Loss Account declined from £16,175 2s. 1d. to £11,691 3s. 3d., a loss of £4,483 18s. 10d., while the accumulated charges on account of the above services for which the Bank was liable to the Commonwealth reached the large sum of £15,608 10s. 10d.

Such charges if maintained at the same high rate must seriously affect the profitable working of the Bank.

Outstanding claims made upon the Commonwealth for the repayment of Guarantees have, after repeated applications for payment, been adjusted by deducting the amount of same from the Commonwealth's claim for commission.

Under

Under the 25th section of the Act provision has been made for the creation of a Reserve Fund, and it is enacted that “such part of the sum of £52,230 5s. 8d. transferred from the Profit and Loss Account of the Bank constituted by the Government Savings Bank Act, 1902, in the Consolidated Revenue Fund as upon adjustment between the Treasurer and the President of credits and charges in respect of services rendered appears to fairly belong to the said Profit and Loss Account shall be carried to the Reserve Fund constituted by this section.” A report was submitted by me, and the Honorable the Premier and Colonial Treasurer has decided thereon that the sum of £30,000 paid on account shall be retained by the Bank as the nucleus of a Reserve Fund, and that has been accepted by the President as an equitable settlement.

New Bank.

The Act provides for the business of the Bank being conducted in two separate departments:—

- (1) The Savings Bank Department;
- (2) The Advance Department;

and that all the transactions and accounts of each Department shall be kept separate and distinct from the other.

The transactions of the Savings Bank Department during the twelve months ended 30th of June, 1907 (*half of which period the Bank, as previously shown, was under the Treasurer's administration*) were:—

During the year 1906-7—

Deposits	...	...	...	...	...	£5,631,703
Withdrawals	...	...	...	...	...	£4,529,136
						<hr/>
Excess of Deposits	...	...	...	...	...	£1,102,567
						<hr/>
Lent on Mortgage	...	...	...	...	...	£850
Securities held for Mortgage	...	...	...	...	...	£1,575

At 30th June, 1907—

Amount at credit of depositors including accrued interest	£10,236,630
---	-----	-----	-----	-----	-----	-------------

Funds—

Securities	...	...	...	...	£8,500,340
Uninvested cash and interest accrued	...	...	...	...	£1,759,581
					<hr/>
					£10,259,921

ADVANCE DEPARTMENT.

Closing Operation of Advances to Settlers Board.

By the passing of the Act No. 48, 1906, the accounts under the Advances to Settlers Board merged into the Government Savings Bank constituted under that Act, which took effect on 1st January last.

The accounts of the old Board, therefore, passed over to the Savings Bank Commissioners, and only the transactions up to 31st December are presented in the Treasurer's Statement of the Public Accounts.

The receipts for the half-year ended on that date, representing repayment of Advances to Settlers, were £45,152 15s. 9d., and the payments £36,794.

The

The net proceeds of stock sold to 31st December, 1906, under the Advances to Settlers Acts, No. 1, 1899, and Nos. 1 and 116, 1902, were ... £424,450 0 0

Gross amount advances to

and repayable by Settlers £683,308 14 0

Less repayments ... 281,567 13 1

Net amount repayable by Settlers... £401,741 0 11

Fees paid to Board ... 1,323 0 0

Balance of Floating Advance unadjusted 4,452 14 3

Balance at credit of account ... 16,933 4 10

£424,450 0 0

From the £683,308 14s. debited to Settlers, the following amounts were deducted and credited to the Consolidated Revenue :—£104,673 15s. on account of Lands claims for instalments, rents, &c., and £1,919 16s. 10d. on account of seed wheat.

During the currency of the Board, advances have been made in 6,432 cases, of which 2,433 have been repaid in full, leaving 3,999 still on the books. The number of new advances during the half year was 254, and the amount advanced £35,685; but the repayments on previous advances during the half year, 31st December, were in excess of that sum by £9,467 15s. 9d., which shows a substantial improvement on the figures quoted in my last Report—a rise from 36·52 to 41·2 per cent. in the proportion of repayments to advances.

There is, however, a sum of £30,797 3s. 11d. outstanding for overdue instalments and interest, for the recovery of which special efforts should be made.

Reviewing the operations of the Board from its inception to the date of amalgamation at 31st December, I find the following results :—

	£	s.	d.
The interest paid on stock raised, amounted to ...	73,994	10	1
Expenses in connection with the issue of stock ...	600	0	0
Expenses of management ...	34,995	13	6
	£109,590	3	7

Against which the Consolidated Revenue has received the following sums, viz. :—

	£	s.	d.
Interest on Advances ...	94,798	10	7
Sundry unclassified receipts ...	5,064	3	0
Fees and other miscellaneous receipts ...	2,635	11	3
	£102,498	4	10

Leaving a loss on the working of the Act, under the Board, of ... 7,091 18 9

Against which there is a sum to be recovered for fees, exchange, &c., of ... 323 12 8

Which, if realised, will reduce the loss to... £6,768 6 1

This result is contingent of course upon the realisation of all the overdue accounts, comprising the £30,797 3s. 11d. above referred to. The Government, however, guarantees from the Consolidated Revenue Fund—under the provisions of the Government Savings Bank Act—any losses in collecting the principal and interest of any advances made under the Advances to Settlers Act.

Present Transactions.

The Commissioners are empowered to raise money by the issue of Debentures to the Savings Bank Department and to the outside market.

They are required to limit the range of business or issue of Debentures at any one time to £2,000,000, and are also directed to regulate the amount raised by Debentures, so that at no time shall the amount of uninvested cash exceed £50,000.

The business of this Department, like that of the other, is clearly set forth in the Act, and arrangements are made that the transactions in the loan business do not in any way overlap the Advance Department, loan transactions being largely confined to lands and properties in rural districts, whilst the Savings Bank Department will, no doubt, confine its attention to properties within city, suburban, and town areas. The transactions during the six months ended 30th June, 1907, were :—

Advances to Settlers, half-year ended 30th June, 1907.

Particulars.	No.	Amount.
		£
Applications received	615	193,582
Do refused	80	20,260
Do withdrawn	19	4,645
Do not determined	211	75,647
Do approved	305	80,960
Loans made	77	{ 18,790
Official value of Securities taken		
		55,127

So far, Debentures have been issued to the Savings Bank Department only, to the value of £305,000.

Effect of the Government Savings Bank Act on the Treasurer's Balances.

The Government Savings Bank Fund and other Accounts have proved valuable auxiliaries to the Treasury Chest at periods when the Revenue and Loan Accounts were largely overdrawn.

These funds, however, have not been an unmixed blessing as an integral part of the financial system, for in all probability a very considerable volume of the excess liabilities of Revenue and Loan Accounts would not have been incurred had these moneys not formed so large a proportion of the cash balances.

Until the last two or three years these funds formed a most convenient cover to the heavy adverse balance of the main accounts, but they ceased so to act in 1905-6, and consequently it became necessary to relieve the congested balances by placing large sums at fixed deposit for short periods. Fortunately the favourable conditions of the London market enabled the Treasurer to place out a considerable proportion at highly remunerative rates, with the result that the interest earned on temporary investments increased from £6,499 in 1905-6 to £58,507 in 1906-7.

The economies effected, and the material advantages derived, from the improved system of working the Treasurer's cash account formed the subject of special remarks on pages 146-8 of my previous Annual Report.

As stated in the context, the bulk of these moneys passed from the Administration to Commissioners in January last, thus removing a heavy responsibility from the Treasurer, whilst the change, whatever be the condition of the Treasury Chest, should tend to economical administration of the State finances.

As

As an illustration of the effects of the operation of the Act on the Treasurer's Ledger Balances, the following comparative statement is presented:—

	Securities.	Cash.	Total.
30th June, 1906	7,435,270	4,341,501	11,776,771
Do 1907	97,129	4,781,787	4,878,916

Up to 1903-4 a considerable proportion of the uninvested cash of the Bank was absorbed by investments in Government Stocks. In 1904-5 and the two following years the balance increased through results of good seasons and decline of investments. As a consequence the interest increased from £34,787 in 1903-4 to £61,772 in 1904-5. In 1905-6 and 1906-7 the figures also showed a considerable increase over those of years antecedent to 1904-5; but an appreciable decline should be observable in the current year, as the uninvested balance, as previously shown, has been considerably reduced.

As a trust fund the moneys have disappeared from the Treasury balances, but the Act very wisely provides for a proportion of the moneys to be loaned to the Treasury for use in the working of its balances; but the amount applicable to this purpose is limited, as the Commissioners are statutorily empowered to reserve 85 per cent. (or thereabout) of the funds for investment in Stocks and Mortgages, and only 15 per cent. (or thereabout) has been reserved for deposit in Treasury, Banks of Issue, and Working Account.

The amount of invested and uninvested funds at credit of Bank on 30th June, 1907, according to a return furnished by the Commissioners, amounted to £10,259,921, of which only £1,126,966 were held by the Treasurer.

Section 14 of the Act provides for the liquidation of the uninvested balance of the old Bank within three years, and might be fully complied with without any further withdrawals, as previously emphasised.

As will be seen by reference to the general remarks on the Treasury Balances, the policy initiated in 1905-6 is being consistently followed by further reductions of the volume of the idle moneys, being either excised from the Treasury accounts or placed out as temporary investments, thus reducing the amount at credit of Working Account down to bare current requirements.

MINERS ACCIDENT RELIEF FUND.

The Act came into force on the 1st January, 1901, and created this Fund, to consist of contributions from miners, mine-owners, and Consolidated Revenue.

The contributions received from that date to 31st December last were:—

1. £129,215 from miners.
2. £60,254 from mine-owners.
3. £59,983 from Consolidated Revenue.

£249,452

In addition to which the Fund has benefited from investment of accumulated funds by the sum of £14,893 in interest.

The amount expended in relief for the same period was £96,083.

The

The accumulated funds at 31st December last amounted to £161,813.

The prominent feature in connection with the operations was that the unaided contributions of the miners were more, by the sum of £33,132, than was required to meet all demands for relief, resulting in the rapid accumulation of surplus funds.

In regard to the accounts of last year, the audited Statement showed that the contributions by miners reached £25,000, the combined contributions from the owners and Treasury £24,500, and a sum of £5,100 was received for interest on investments; the expenditure for relief under the provisions of the Act was £28,353; so that the miners' contributions and interest were more than sufficient to meet all expenditure. In view of this, and the fact that there was a Reserve Fund, as quoted above, which exceeded the aggregate contributed by the owners and the Treasury for the whole period in which the Act has been in operation, I recommended for the consideration of the Honorable the Premier and Treasurer that "the Act be amended so as to withhold the Government subsidy for a term of years until it could be proved that it was actually required."

It is of course a necessity that there should be a substantial reserve to meet cases which may at any time arise by sudden disaster; but in view of the results shown above, and the fact that the Revenue has subsidised the Fund to the extent of £60,000, all of which has gone to the Reserve Fund and is invested, it appears that the time has come when a halt should be made as regards the State subsidy, and the provisions of the Act in respect to it be suspended, as above proposed; but the Honorable the Premier has decided that the question of introducing an Amending Act to reduce the contributions to this Fund is to await the result of the next actuarial investigation, to take place in three years' time.

The Act provides for the appointment of officers of the Board by the Governor, whose salaries (except where otherwise provided), and the expense of carrying out the provisions of the Act, shall be paid out of moneys appropriated by Parliament for that purpose. The cost of these services has been met by the Consolidated Revenue. The expenditure for the past year was £868 9s. 1d., exclusive of stores, stationery, printing, and bookbinding. While it is advisable that the appointment of the Secretary to the Board should still vest in the Governor, in order to retain him in a position independent of the owners and employees, the Fund might reasonably be required to provide the cost of carrying out the Act now borne by the Consolidated Revenue.

It is understood that the Board would be inclined to recognise the justice of such a charge upon its funds, which would effect a saving of, probably, £1,200 per annum to the Consolidated Revenue.

PART IV.

Matters requiring Special Notice.

Furnished for the information of the Parliament under the authority of Section 63 of the Audit Act, 1902.

LOAN EXPENDITURE AND STOCKS RAISED FOR WORKS.

It has hitherto been the custom to deal with the expenditure upon works as representing their capital value, ignoring any liabilities which it may have been necessary to incur, in order to raise the moneys required for the said works.

It is a well-known fact that, almost universally, the State has had to incur extra liability, owing to concessions to the market when floating Loans, and also to the costs of flotation, which latter were deducted from the proceeds.

Investigations have been therefore going on for some time past, and the matter having now been sufficiently elucidated to render the results intelligible, is here presented for the information and consideration of Parliament.

It must be remembered, when dealing with these figures, that they will not agree with those presented to Parliament as *expenditure* on Loans, being the Debt on account of Loans raised by the State; and, although the Treasurer's Statements are absolutely correct, still, being cash statements of transactions as between 1st July, 1906, and 30th June, 1907, they do not include such statements as here set forth.

The examination made of the Loan expenditure, and its distribution to the various sources of expense, have enabled a more correct return to be made of Stocks and Interest cost. The Loan expenditure has hitherto been compiled from the point of view of the undertakings alone; but now that there seems a prospect of a regular return in revenue at least equal to, if not exceeding, the interest payable for Loans expended, consideration of the matter from the State point of view is justified, the actual charges on face value of Stock and annual Interest being substituted in place of expenditure only.

The various Corporations entrusted with the management of State properties have hitherto assumed that, in returning a fair average percentage upon their Capital expense, they have succeeded in profitably working the properties entrusted to their care, which view is only correct when the cost and charges of raising the money are ignored.

The State, which has advanced the moneys, has had to mortgage its accruing revenues to obtain the Loans, and has consequently issued stocks in excess of the value received; therefore, no return must be looked upon as evidencing the prosperity of the undertaking, unless it defrays all charges payable by the State, not only upon the amount expended, but also upon the value of bonds payable. In other words, it having been necessary to offer inducements to the public to purchase State bonds, there have been considerable discounts allowed, as well as costs incurred, to obtain the money, and thus the percentage of receipts to face value of bonds has been reduced.

The

The divisions of the State expenditure and liabilities on Stock raised for the purpose of construction of the said works, will be understood from the following Statements, viz.:—

TOTAL LOAN DEBENTURES, STOCK, AND TREASURY BILLS FOR WORKS ON ALL STATE ACCOUNTS
ENDED 30TH JUNE, 1907.

Divisions of Cost.	Stock.					
	3 per cent.	3½ per cent.	3¾ per cent.	4 per cent.	5 per cent.	Total.
*Government Investments:—	£	£	£	£	£	£
Railways and Tramways ...	6,176,072	25,943,398	736,223	17,270,619	2,700	50,129,012
Water Supply and Sewerage ...	3,097,109	4,325,635	364,844	3,694,427	...	11,482,015
Sydney Harbour Trust ...	2,946,194	1,457,469	87,793	880,426	...	5,371,882
Sundry Works, &c.—						
Harbours and Rivers ...	1,056,944	1,941,404	169,092	1,359,421	...	4,526,861
Public Buildings and Sites ...	1,278,862	1,777,455	175,414	1,143,059	...	4,374,790
Roads and Bridges ...	423,780	724,967	64,750	590,541	...	1,804,038
Darling Harbour Resumptions ...	627,878	275,047	25,023	250,456	...	1,178,404
Water Conservation ...	370,144	374,970	71,545	359,491	...	1,176,150
Public Immigration ...	100,459	262,519	.....	52,965	...	415,943
Queensland ...	1,033	11,670	.....	25,758	...	38,461
Commonwealth—						
Properties transferred ...	848,547	1,378,850	130,316	1,062,730	...	3,420,443
Total ...	£ 16,927,022	38,473,384	1,825,000	26,689,893	2,700	83,917,999

* Includes Corporate Bodies (constructed and under construction), Country Towns' Water Supplies and Sewerage.

The several divisions of expenditure and their separate liability for Stocks and Interest thereon, are shown by the Statement below:—

Division.	Expended out of Loans.	Amount of Interest-bearing Stock outstanding.	Interest.	
			Liability.	Average rate.
*Government Investments:—	£	£	£	
Railways and Tramways ...	49,996,323	50,129,012	1,817,079	3·634
Water Supply and Sewerage ...	11,082,545	11,482,015	413,345	3·730
Sydney Harbour Trust ...	5,055,160	5,371,882	200,947	3·975
Sundry Works, &c.—				
Harbours and Rivers ...	4,407,851	4,526,861	165,261	3·749
Public Buildings and Sites ...	4,325,691	4,374,790	159,660	3·690
Roads and Bridges ...	1,784,582	1,804,038	66,678	3·736
Darling Harbour Resumptions ...	1,119,196	1,178,404	49,374	4·412
Water Conservation ...	1,100,582	1,176,150	40,199	3·652
Public Immigration ...	569,930	415,943	14,321	2·513
Queensland ...	49,855	38,461	1,469	2·947
Commonwealth—				
Properties transferred ...	3,430,647	3,420,443	124,564	3·631
Total ...	£ 82,922,362	83,917,999	3,052,897	.....

* See note previous table.

Average rate of Interest on Expenditure, 3·682.

Average rate of Interest on Stock, 3·638.

The figures given above include an amount of £3,430,647, due by the Federal Government to the State for buildings transferred, the annual interest thereon being £124,564, which latter sum has been paid by the State up to the present time.

After meeting all the claims for interest rendered during 1906-7, the Treasurer had a surplus of £1,471,344 4s. 6d., and if the Revenue be abstracted it will be found that the actual returns in annual Revenue from works made and constructed out of Loan moneys, more than covered the sum payable by the State for liabilities incurred on their behalf.

The?

The Investments of the Government (*constructed and under construction*) out of Loan moneys, which are ordinarily known as Business Undertakings, not only fully paid their way for the year, but also left a surplus:—

Divisions.	Face Value of Stock and Bonds Outstanding.	Interest payable thereon.	Working Expenses, in- cluding all Interest payable.	Total Receipts.	Net Surplus.
*GOVERNMENT INVESTMENTS.	£	£	£	£	£
Railways and Tramways ...	50,129,012	1,817,079	5,038,224	5,592,457	554,233
Water Supply and Sewer- age (all combined).	11,482,015	413,345	553,680	556,488	2,808
Sydney Harbour Trust ...	5,371,882	200,947	283,711	298,037	14,326
£	66,982,909	2,431,371	5,875,615	6,446,982	571,367

* See footnote to table on previous page.

The above shows the actual results, so far as Business Undertakings are concerned. The balance of the Stock and Bonds outstanding, amounted to £15,934,640, carrying an interest payable of £621,526; invested in sundry works, the expenditure and receipts of which are published in the Treasurer's accounts, but cannot be separated. It is, therefore, impossible to schedule these works, in the above form; but the fact remains that the revenue received, which might be attributed to the existence of these works, more than covered the interest payable thereon, leaving a surplus without taking into account as a credit the interest paid by the State on behalf of the Federal Government, properly due by that Government.

LAND REVENUE.

An analysis of the Consolidated Revenue Fund, will disclose, that the collections from Land constitute a very considerable proportion of that Fund, but their relative importance has declined. The present volume of the collections is about the same as that of some thirty years ago, but if the total Revenue, less the receipts from Business Undertakings be taken, the relative position has declined from 62 per cent. in 1876 to 27 per cent. in 1906-7.

The subsequent statements, show that throughout the period under review some 60 per cent. of the annual collections were derived from the alienation of the public estate; notwithstanding this, the whole of the land revenue was, until last year, treated as income. During 1906, however, these conditions were modified under authority of the Public Works and Closer Settlement Funds Act, two-thirds of the amount received from land sales (exclusive of interest on purchase money), being annually set aside for construction and renewal of public works.

The question as to the prospective revenue from Crown lands, has recently engaged the special attention of this Department. The investigations shew that there will be a shrinkage in conditional purchase instalments, owing to the area annually becoming freehold by effluxion of time, greatly exceeding that which yearly becomes revenue-producing.

But this yearly decline will apparently cease in 1911, and, it is expected, a gradual rise will take place from that year up to 1919. Between 1911-1919 practically no conditional purchases will fall in under the ordinary instalment conditions, for the reason that under the provisions of the 1884 Act, the period of deferred payments has been extended several years.

The

The anticipated shrinkage in conditional purchase instalments, will no doubt be to a large extent, compensated by the substantial increase which may be looked for in the popular lease tenures. The expansion in receipts under conditional leases, homestead selections, settlement leases, 18th section leases, and others, has been gradual during the last few years, which is another evidence of the increasing development and occupation of Crown lands.

In regard to the falling-off in receipts from lands in the Western Division, it should be pointed out that in the year 1904-5, the rents paid were provisional only, and therefore subject to appraisalment later on. The absolute rentals, in most cases, as afterwards determined, were however so far below the provisional rentals already paid, that the payments of 1904-5 were found to have been sufficient to cover the rents due for periods in advance. In a number of instances, however, the disparity between provisional and absolute rentals was not so marked, and an increased annual revenue as compared with 1905-6 and 1906-7 from these lands, may be anticipated in future years. There will also probably be a further increase in these receipts consequent upon periodical appraisements of rentals.

The collections under Miscellaneous Land Receipts exhibit a steady annual increase, but no item can be singled out as worthy of any special comment.

Future prospects, however, though not favourable to any appreciable increase in the volume of the receipts as a whole, give promise that the present strength of the land revenue will be maintained, as there are indications that any shrinkage under Conditional Purchase Instalments will be compensated in a large measure by the increased returns under Occupation.

The total gross Land Revenue for each of the years under the two main heads of collection was as follows:—

Sales and Occupation.

	Sales.	Annual Rent. (Occupation.)	Miscellaneous.	Total.
	£	£	£	£
31 Dec., 1885	1,314,357	504,589	26,091	1,845,037
31 „ 1890	1,275,658	760,888	143,699	2,180,245
30 June, 1896	1,134,237	760,724	73,624	1,968,585
30 „ 1900	1,291,856	710,389	97,002	2,099,247
30 „ 1907	1,087 644	604,453	158,445	1,850,542

The division of the yearly total of Sales into the two recognised heads, Unconditional and Conditional, gives the following results:—

Sales.

	Auction and Special Sales.	Conditional Purchases.	Total.
	£	£	£
31 Dec., 1885	535,480	778,848	1,314,328
31 „ 1890	225,386	1,050,272	1,275,658
30 June, 1896	67,896	1,066,341	1,134,237
30 „ 1900	127,830	1,164,026	1,291,856
30 „ 1907	104,770	982,859	1,087,629

Prior to the passing of the 1884 Land Act, no restrictions were placed on the area annually alienated by auction and other unconditional sales, but under that measure the yearly sales were limited to 200,000 acres. The land boom, however, had apparently played itself out before this wholesome check was applied, for in many of the subsequent years right down to the present time, the area sold under auctions and special purchases has not reached any way near the statutory limit. Compared with the transactions during the "seventies" and the early part of the "eighties" the present transactions under head of Auction and Special Sales are moderate indeed.

The following statement, gives the amounts credited under the several subheads of Conditional Purchase Revenue :—

Year.	Deposits and Improvements.	Instalments, including Interest.	Interest. C.P's. only.	Balances.	Total.
	£	£	£	£	£
30th Dec., 1885	120,861	437,399	151,725	68,864	778,849
" 1890	204,306	649,924	104,864	91,177	1,050,271
30th June, 1896	28,199	893,549	80,755	63,838	1,066,341
, 1900	42,006	908,875	65,206	147,939	1,164,026
, 1907	72,082	649,440	33,035	228,304	982,861

The amount collected under Deposits has largely fallen off, which is due to the smaller number of areas selected, and also to the reduced capital value by classification. This decline is reflected in the reduced returns under the head of Instalments, whilst the payment of Balances has largely increased as a result of buoyant seasons.

The following statement gives particulars in detail of the *gross* Land Revenue for the years 1904-5, 1905-6, and 1906-7 :—

Alienation and Occupation.

Particulars.	1904-1905.	1905-1906.	1906-1907.
	Alienation.		
	£	£	£
Auction and Special Sales—			
Auction	91,331	82,953	90,367
Other	10,985	12,630	14,413
Conditional Purchases...	906,235	945,080	982,861
	1,008,551	1,040,663	1,087,641
	Occupation.		
Pastoral Leases	2,639	2,975	4,420
Conditional Leases	178,455	193,557	202,450
Annual Leases	43,819	45,074	45,008
Occupation Licenses	70,713	55,443	47,878
Homestead Leases	6,172	4,029	5,038
Homestead Selections	50,272	57,917	66,295
Settlement Leases	79,970	87,763	100,382
Improvement Leases	60,446	61,376	58,151
18th Section Leases and others	12,058	15,277	24,205
Western Division—			
Western Leases	88,862	16,769	42,587
Other	14,581	14,779	8,040
Miscellaneous Land Receipts	128,959	135,996	158,445
Total	£ 736,946	690,955	762,899
Gross Land Revenue	£ 1,745,497	1,731,618	1,850,540

As previously emphasised, the tenures exhibiting the greatest expansion and prospects are Conditional Leases, Homestead Selections, Settlement Leases, 18th Section Leases, and practically all Miscellaneous Receipts.

General.

The obligations to the Crown on account of purchase money on conditional and unconditional sales and rents, license fees, &c., under pastoral, agricultural, and mining leases, are met, on the whole, promptly by the bulk of the settlers and occupiers of Crown lands, but investigations of the personal accounts of conditional purchasers last year, disclosed that many holders had failed to meet their obligations to the Crown, notwithstanding that the ill effects of adverse seasons had passed away. Since then the necessary steps to remedy this unsatisfactory condition of affairs, have been taken by the Department of Lands, with the result that the arrears have now been reduced to about £40,000.

During the last two or three years, this Department has applied a fuller check than hitherto to all land transactions. Until last year it was not the practice to recognise the arrears list, as prepared by the Crown Land Agents for Treasury purposes, but it has since been found that the particulars, thus furnished, constitute a good basis of check as well as fulfilling the primary purpose of providing a means of reconciliation between the entries in Treasury and Crown land books.

This year the investigation has been extended to the whole of the occupation tenures, and each personal account is now being reviewed with the object of seeing that the payments on account of rent are regularly made.

With a view of assisting the Treasury, and minimising the possibility of error, this Department undertakes the task of computing the balances on Conditional Purchases as soon as practicable after payment, so that before the deeds are issued, this Department certifies that the full financial obligations have been met.

During the year the attention of the Department of Lands was invited to the method adopted, in the computation of outstanding balances on appraised Conditional Purchases, which, though equitable, is not strictly in accordance with the law. The matter is now under the consideration of the Minister for Lands, and it is understood that a provision will be made in the next amending bill to legalise the prevailing practice.

MINING REVENUE.

During 1906 the Mining Laws were consolidated and amended. The measure came into force on 15th July, 1907, and under its comprehensive provisions it is expected that greater facilities and encouragement will be given to the development of this important industry.

From a revenue point of view, the new law will be responsible for an immediate loss in the receipts for rentals of Gold Mining leases, owing to a reduction from £1 to 5s. per acre, which brings the annual rate into uniformity with that of Mineral leases; but it is anticipated by the administrative department that the effect of the reduction in the rate, will prove beneficial, and that the increased receipts from royalty generally, together with the extra payments from a 1 per cent. royalty on gold and minerals won from private lands, will, more than compensate for the loss referred to.

The

The following statement, gives particulars of mining receipts under each of the main heads for the years shown :—

Mining Collections.

Period.	Mineral Leases.	Auriferous and Dredging Leases.	Royalty.	Miscellaneous.	Total.
	£	£	£	£	£
31 Dec., 1885... ..	20,647	3,013	.....	7,756	31,416
31 „ 1890... ..	36,380	13,128	.....	13,287	62,795
30 June, 1896... ..	11,093	15,069	9,221	13,767	49,150
30 „ 1900... ..	16,733	34,638	15,300	7,385	74,056
30 „ 1907... ..	24,924	7,804	58,671	14,188	105,587

The variations in the totals, shown in the mineral and auriferous leases, exhibit to a large extent the rise and fall in mining development, whilst the increase under royalty is due to a greater output of coal, and also to the 1 per cent. royalty on net profits from minerals, other than coal and shale, on leases renewed since 1905. This expansion is largely due to the collections from the Broken Hill and other large mines, which formerly yielded rent only to the Crown.

As mentioned in a previous part of this Report, the present basis of examination of the royalty collections, is the declared returns and published statements of mining companies which, though certified to in the usual way, do not satisfy the requirements of audit. Action is now being taken to place matters on a more satisfactory footing, by obtaining statutory powers to enable the Auditor-General to examine the books and accounts of the companies.

CLOSER SETTLEMENT.

During January, 1902, an Act was passed authorising the acquisition of private lands, or lands leased from the Crown, for the purposes of Closer Settlement. This statute, which was practically inoperative during its currency, was repealed by the Closer Settlement Act, 1904.

The law provides for the acquisition of estates on the basis of friendly contract, but the Crown is also fully empowered to resume estates, under forced conditions, if circumstances warrant this action being taken. So far the compulsory sections of the Act have not been needed.

Shortly after the present Act was passed its provisions were applied to the purchase of the Myall Creek Estate in the Inverell District, and during 1906, two other large areas were acquired in the Wagga Land Board district, the “Gobba-gombalin” Estate of 62,122 acres, and the “Marrar” Estate of 26,589 acres. The former was purchased for £207,560, or at an average price of £3 6s. 10d. per acre, and the latter for £68,777, or at an average price of £2 11s. 11d. per acre. The review of the Treasurer’s Cash Account in Part II discloses that funds are at credit of the Closer Settlement Account to meet any fairly large demands in the acquisition of further areas.

Appended

Appended is a statement to 30th June, 1907, of each of the three estates acquired :—

Area (Acquired and Crown Lands) comprised in Farms.

Estate.	Area.				Purchase money.
	Acquired.	Crown.	Selected.	Still available.	Acquired Lands only.
	Acres.	Acres.	Acres.	Acres.	£
Myall Creek	53,522½	13,166¼	Whole.	Nil.	138,866
Gobbagombalin	61,195	2,824½	63,059½	960	207,560
Marrar... ..	26,340	707	26,310	737	68,777

An appraisalment of the capital value of each estate, was made before acquisition. After subdivision, each farm was valued separately, and the prices fixed prior to the land being thrown open to settlement. Applicants, therefore, have had a satisfactory and definite basis at starting, and the Crown, in turn, may reasonably accept those values as a safe guide to the prospective financial results of the transactions :—

Subdivision Value and Farms Selected.

Estate.	Subdivision.		Subdivision Value.		Value of Farms Selected.	
	Total Farms.	Number Selected.	Total Value of—		Acquired Lands.	Crown Lands.
			Acquired Lands.	Crown Lands.		
			£ s. d.	£ s. d.	£ s. d.	£ s. d.
Myall Creek ...	138	138	137,794 19 10	24,588 10 6	137,794 19 10	24,588 10 6
Gobbagombalin..	141	*139	225,561 0 0	10,549 0 0	222,453 0 0	10,549 0 0
Marrar... ..	46	†45	75,133 0 0	2,039 0 0	73,069 8 0	2,039 0 0

* One farm selected since 30th June, 1907, the other not available till 1908. † Farm not available till 1908.

The view has been expressed, that the fee-simple of a purchase under this Act is not obtainable, until after the payment of the thirty-seventh annual instalment of 5 per cent. of capital value, and there is no doubt that this contention is equitably based in all instances where estates have been purchased with borrowed money; but according to the wording of the Act a settlement purchase should become freehold after payment of the thirty-fourth annual instalment—that is, after the thirty-fifth year from date of selection. The purchaser may, however, elect to pay off balance at any time instalment is due.

The

The following statements show the financial transactions up to 30th June, 1907, in connection with each of the three estates acquired:—

The Myall Creek

Dr. Estate in account with the Treasurer, at 30th June, 1907. *Cr.*

(Acquired area only.)														
				£	s.	d.					£	s.	d.	
To Purchase Money	...	...	...	138,866	0	0	By Deposits and Instalments on account							
Interest on Debentures	...	...	...	10,488	0	0	purchase money for Farms	...	10,067	13	4			
Construction of Roads	1,501	1	6	Interest	...	...	...	...	211	9	6
Survey Fees, &c.	1,567	16	5	Lease Rents	...	...	...	...	372	0	9
Cost of Administration	317	19	4	Fines for late Payments	...	...	...	...	21	15	10
Advertising	570	7	0	Value of Farms	£	s.	d.				
Incidental	1,036	1	6	selected	...	137,794	19	10			
							Less Deposits and Instalments paid		10,067	13	4			
							Amount due by purchasers at 30th							
							June, 1907	...	...	...	127,727	6	6	
							Balance	...	...	...	15,946	19	10	

At the 30th June, 1907, instalments to the amount of £1,170 were overdue on twenty-two farms of the above estate.

The Gobbagombalin

Dr. Estate in account with the Treasurer at 30th June, 1907. *Cr.*

(Acquired Area only.)										
				£	s.	d.				
To Purchase Money	...	...	...	207,560	0	0	By Deposits paid on Farms by Purchasers	10,976	11	7
Construction of Roads, &c.	...	...	...	20	0	0	Value of Farms	£	s.	d.
Surveys, Subdivision, &c.	...	...	...	1,322	12	11	selected ...	222,453	0	0
Cost of Administration	...	...	...	53	17	6	Less Deposits paid	10,976	11	7
Advertising	...	...	...	54	4	4				
Incidental	...	...	...	235	5	4	Amount due by purchasers at 30th			
							June	...	...	211,476 8 5
Balance	...	...	...	16,314	19	11	Value of unsold Farms	...	...	3,108 0 0
				£225,561	0	0				£225,561 0 0

The Marrar

Dr. Estate in account with the Treasurer, at 30th June, 1907. *Cr.*

(Acquired Area only.)										
				£	s.	d.				
To Purchase Money	...	...	...	68,777	0	0	By Deposits paid on Farms by Purchasers	£	s.	d.
Construction of Roads	...	...	...	20	0	0	Value of Farms	3,653	10	6
Surveys, Subdivisions, Valuations, &c.	...	...	...	469	10	7	selected ...	£73,069	8	0
Cost of Administration	...	...	...	62	4	7	Less Deposits paid ...	3,653	10	6
Advertising	...	...	...	54	4	4				
Incidental	...	...	...	107	8	4	Amount due by purchasers at 30th			
							June	...	...	69,415 17 6
							Value of Unsold Farms	...	...	2,063 12 0
							Miscellaneous Receipts	...	...	164 2 6
Balance	...	...	...	5,806	14	8				
				£75,297	2	6				£75,297 2 6

The first yearly instalments of 5 per cent. of the capital value of farms allotted, are not due until fifteen months from date of application, therefore no payments on account of purchase money other than deposits have been made in respect to the two last-named Estates.

If the combined results on the three Estates be taken, there was a credit balance of £6,175 on the 30th June, 1907; if the accounts of each Estate be taken, two exhibit a favourable balance, whilst the other, Myall Creek, shows a debit balance of £15,947. An examination of the items which comprise the last-mentioned account will disclose that the adverse balance was largely due to a heavy payment on account of interest on the borrowed capital, a liability which, for reasons already stated, the other accounts will be free of from the start. As full details in connection with the financial transactions of each Estate are not yet available, *a complete Balance Statement cannot be given in this Report.*

There is no doubt, that the action of the Government in providing suitable lands of convenient areas for occupation and development, has encouraged and probably hastened, the subdivision of privately owned estates for the same purpose. According to official returns the area subdivided in this way, reached considerably over 500,000 acres.

Spread of settlement is also being effectively carried out, under the Crown Land Acts, as it is reported that within the last three years 3,378,284 acres have been taken up under residential tenures, by some 5,500 new settlers, whilst 3,014,406 acres have been added to existing holdings.

The system of closer settlement, as stated in the opening lines of this report, was not statutorily recognised until 1902. The marked developments which have taken place since have been the subject of the present remarks, whilst in Part II of the Report it will be seen that the financial machinery is in a forward stage.

As the operations under this great national undertaking expand, it may be found necessary to supplement the fund by borrowed money, but at the present time the account is being built up, primarily, with a heavy annual subsidy from the Revenue, augmented by grants in aid from the surplus balance of that account.

CONTINGENCIES FUND.—FUND FOR TEMPORARY PAYMENTS.

Explanatory.

The requirements of the State, necessitate Advances being made to Accounting Officers, throughout the Public Service, to meet payments on account of salaries, wages, and for general purposes.

It is the practice to charge these Advances, to the ordinary appropriations of Parliament, that is to say, the votes of the various Departments are requisitioned to supply the necessary funds or working balances, to meet charges which ultimately may, or may not, become final debits (in whole or in part) to the respective votes whence the money was originally obtained.

Such a system, or want of system, has been countenanced up to the present, and the best made of the imperfect results; but the time has now come, when it should give place to one more in accord with up-to-date requirements, and in harmony with the reforms in practice and procedure lately introduced.

Cases have come under notice, where advances have been made from votes to the extent of thousands of pounds, and it has been discovered at the final adjustments that the money has been expended on services other than those for which the votes were passed by Parliament.

The adjustments of advances are carefully scrutinized at all times, and hastened at the close of the financial year with a view to minimising any irregularities; but, notwithstanding every care, and the urgency applied, the audited figures of each financial year are subject, in many cases, to adjustment in the following one—a result of the existing system.

These are blemishes in the Public Accounts, which might be easily excised by the recognition of up-to-date methods, in making advances to Public Officers.

As previously suggested, all advances and temporary disbursements of whatever nature, (*including unauthorised payments from Revenue*) should be made from a distinct account, by the establishment of a Contingencies Fund within the General Banking Account.

The suggestion is not a new one, whilst the basis of the proposed Contingencies Fund is daily recognised by the Treasury in at least two accounts, and for parallels in the past, it is only necessary to point to the Bubonic Plague Account, the Centenary Celebration Account, the Military Contingents Account, and others. These were established for individual services, but the principle and mode of working stand good, if applied to general purposes, whilst, as will be shown, the Imperial system affords two striking precedents.

The proposed fund would act as a filter whereby all temporary operations in connection with Revenue, Loan, or Special Deposits would be excised from these accounts. Its action would not be unlike that of a bank clearing house, inasmuch as it would be the centre, through which all adjustments with the Revenue Account, Public Works Fund, Closer Settlement Fund, Loan Account, and Special Deposits would be made, and these would be final, *as the adjustments would be effected on the basis of "acquitted" vouchers only.*

To the Consolidated Revenue Fund its services would be invaluable, as by its agency all the cross entries and temporary operations which disfigure the Balance Statement of Account, as given in the opening pages of the Treasurer's Annual Statement of Public Accounts, would disappear, in other words the entries on both sides of this Account would be final, *and therefore the monthly or annual balance struck thereon would be pure.*

The "London Remittance Account" is a fund possessing all the essentials advocated—its scope simply requires enlarging. This Account, as its name implies, has been established for the purpose of keeping the Agent-General supplied with "till" money to meet the State's engagements in London. The remittances are charged to a distinct Bank Account within the "General Banking Account" which is recouped or adjusted monthly, when the London payments have been brought "finally" to account by charges to the Revenue Account, Public Works Fund, Closer Settlement Fund, Loan Account, or Special Deposits.

This account furnishes a practical example (*in a limited form*) of how smoothly and successfully the system can be applied, and consequently it is surprising that its excellence and practicability have not been more generally recognised.

The

The Contingencies Fund, would introduce elasticity into the Treasury system, and it is reasonable to suppose that, with the statutory safeguards suggested, the system would not be abused.

Basis of the Fund.

The payments from the Contingencies Fund, should be subject to the Governor's warrant, as in the case of other recognised Funds. *It should have a statutory basis, and be subject to the same close scrutiny and examination generally by the Auditor-General, as the other Accounts specifically recognised in the Audit Act. The Fund could be established by a short amendment of that measure, somewhat similar to that adopted in connection with the establishment of the Public Works and Closer Settlement Funds. The Auditor-General must be empowered to present to Parliament a Special Report at any time on the condition of the Account, if he, in his judgment, considers such a course necessary.*

Following the British practice, two Annual Balance Statements, should be prepared by the Treasury, examined and qualified in the usual manner by the Auditor-General, before presentation to Parliament. These Statements should show:—

- (1) Receipts and Disbursements during the year.
- (2) Detailed list of the unadjusted amounts as at 30th June, the items to be classified into groups showing amounts awaiting adjustment with the Revenue, Public Works Fund, Closer Settlement Fund, Loans, and Special Deposits.

The Contingencies Account should be relieved of all payments as expeditiously as possible, and every care should be exercised to keep the unadjusted balance at the lowest limit before the close of the financial year.

If thought advisable a limit might be placed by Parliament on the extent of the overdraft (or outstandings) of the Fund, but practical experience would no doubt disclose that this would be unnecessary, as it should be the duty of the Auditor-General, to immediately report to Parliament when in his judgment, he considered the volume of the withdrawals called for serious comment.

The Imperial practice affords striking examples of the practicability of the system, as the "Civil Contingencies Fund" (of 1862), and the "Treasury Chest Fund" (of 1877) are worked in a similar manner to that advocated.

The basis of the Imperial Funds is "cash," the Civil Contingencies Fund being started with a capital of £120,000, and the Treasury Chest Fund with £1,000,000. It is hardly necessary to emphasise the fact that no payment from either fund is final, and that provision is made to keep the funds up to the original strength, by making good losses in working. As proved by many local precedents, "the cash basis" is not necessary in establishing the local fund.

The Civil Contingencies Fund (which practically takes the place of the local Treasurer's Advance Account) is used to make advances in anticipation of Votes of Parliament, and to meet unforeseen charges. Its sphere of application is local, whilst the Treasury Chest Fund is unnecessary here, being in England used in connection with payments abroad, chiefly transactions of the Army and Navy.

Advantages

Advantages Claimed.

The following are the advantages claimed by the recognition of a "Contingencies Fund" in the Treasury system :—

The Fund would—

- (1) Eliminate from the Revenue Account all transactions now appearing under the "Treasurer's Advance Account."
- (2) Eliminate from the Revenue Account all transactions connected with the "Expenditure Suspense Account" (condoned but not sanctioned by the Audit Act).
- (3) Eliminate from the Revenue Account transactions connected with "Advances in anticipation of Loan Votes."
- (4) Eliminate from the Revenue Account, Public Works Fund, Closer Settlement Fund, and Loan Account all temporary operations, thus doing away with all "inflations."
- (5) Be available to meet all "Emergent Payments."
- (6) Provide "Permanent" till money for every Accounting Officer in the Service, including the Paymaster, Treasury, thus doing away with the unbusinesslike practice of charging the respective Votes and Accounts with "till money," and reduce considerably the labour of making advances to the officers throughout the State at the beginning of every financial year.
- (7) Reduce the volume of transactions under the head of "Repayments to credit of Votes."
- (8) Simplify and considerably reduce the labour connected with the Banking Accounts of Accounting Officers, ONE banking account for each officer being all that would be necessary.
- (9) Reduce considerably, if not practically abolish, the adjustments between Fund and Fund during and at the close of the financial year.
- (10) Considerably reduce the Registration, in this office, of Advances to Accounting Officers, as under the system all advances would be permanent.
- (11) Prevent the possibility of "dead money" lying at any Accounting Officer's credit.
- (12) Absorb the "London Remittance Account" and the "Memo. of Payments not brought to Account," and so consolidate existing cognate systems.
- (13) Simplify the working of the Treasury accounts generally, and enable the Annual Statements of Accounts to be presented on the basis of *permanent entries* only.
- (14) Expedite the preparation of Treasurer's Annual Statement and the audit therewith.
- (15) Not affect (over the counter) Treasury payments on account of services of Revenue, Public Works Fund, Closer Settlement Fund, Loan, and Special Deposits; these charges, as at present, would be made direct to the respective accounts.

The Treasurer has power, under section 18 of the Audit Act, to establish a Contingencies Fund forthwith, if he were so disposed, but for the reasons stated it would not be judicious to bring the Fund into existence, until such was statutorily recognised, and this could be done, as formerly stated, by a simple amendment of the Audit Act.

ORDINARY AND EXTRA-ORDINARY SERVICES OF THE CENTRAL GOVERNMENT.

Consolidated Revenue Fund.

In the previous Annual Reports consideration has been given to the question, as to the extent to which the Central Government, has assumed voluntarily, or by force of circumstances, responsibilities which, under existing conditions (at all events), are rightly liabilities of those sections of the community, directly interested and benefited.

The volume of these responsibilities, as expressed in the following statement, (which gives the results of the analysis of the Consolidated Revenue Fund for 1906-7) reaches no inconsiderable amount.

It is therefore apparent, that there are many services undertaken by the State, which under higher national development would have been carried out by local bodies or private companies; hence there appears in the Consolidated Revenue Fund many items of expenditure which would have no place in the national balance-sheets of older settled countries. On the other hand, it might be strongly contended that the extraordinary services or enterprises, which have been carried out by the Central Government, are national in their conception and construction, and continue so, until a stage or period is reached when economic and other reasons dictate, that the administration and responsibilities therewith, shall pass from the general authority to local bodies.

Last year, the Local Government Act was passed, with the object of placing the responsibilities of the administration and upkeep of these services, on those directly interested and benefited. Under its provisions, self-government has been extended to the whole of the Eastern and Central Divisions of the State, the Western Division alone remaining under the control of the Government, as the time is not ripe for the extension of the system to this sparsely settled area.

The Act is very comprehensive as to scope of administration and development, nevertheless there remains for the present under the care of the Central Government, works and services which apparently can be classed as only of local importance; but, in accordance with the provisions of the aforementioned statute, they have been designated as coming under the head "National."

It is, however, reasonable to assume, that as the powers of local bodies widen and their financial strength increases, the Government will be gradually relieved of the administration and upkeep of all services of local importance. The present negotiations between the Government and the City Council are a case in point, as it is proposed that the latter shall take over certain responsibilities in connection with the Domain, Botanic Gardens, &c., institutions which up to the present have been regarded as purely national in function and purpose.

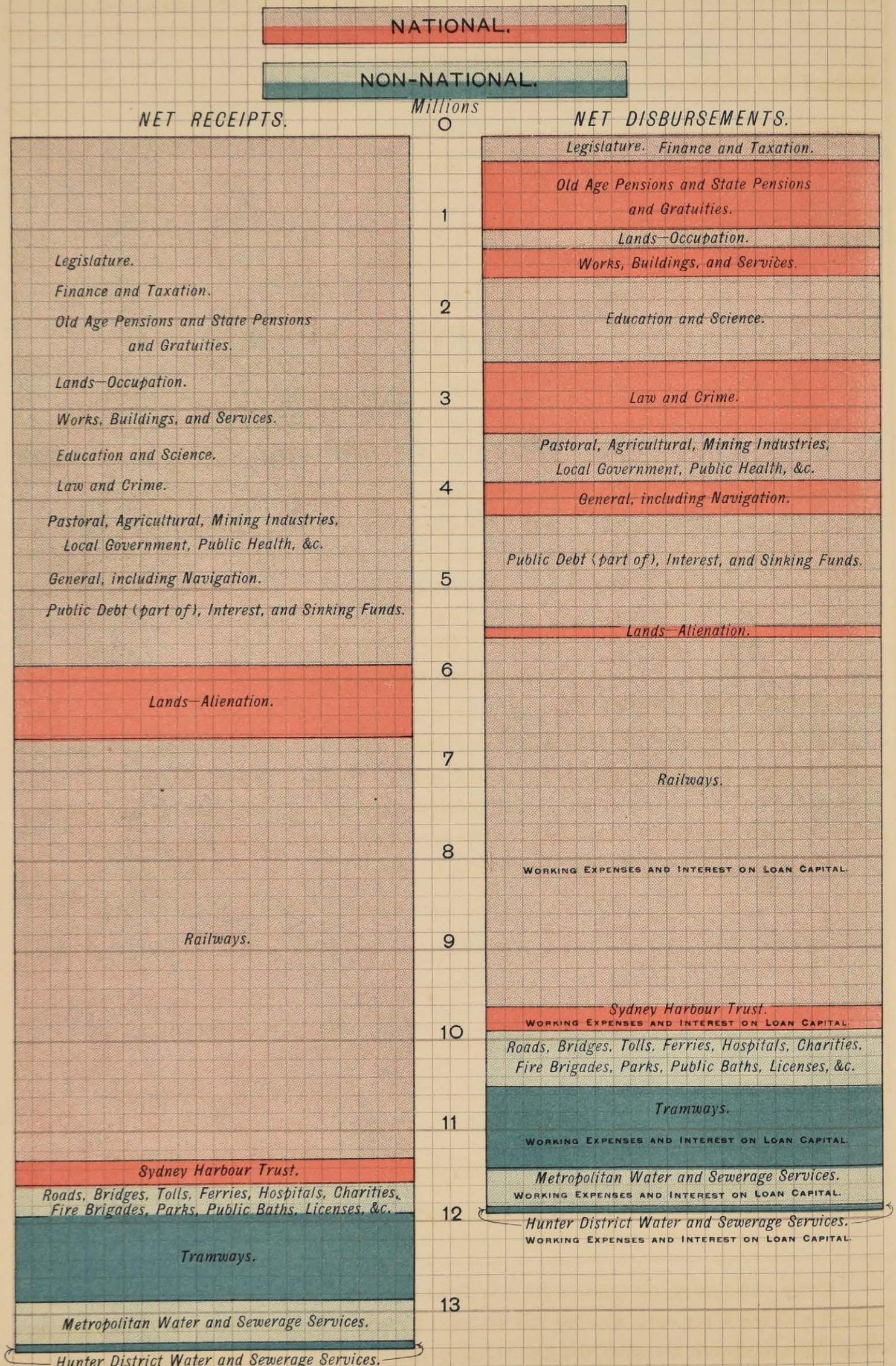
DIAGRAM C.

Ordinary and Extra-Ordinary Services of Central Government.
Consolidated Revenue Fund, 1906-7.

DIAGRAM C.

ORDINARY and EXTRA-ORDINARY SERVICES of CENTRAL GOVERNMENT.

Consolidated Revenue Fund, 1906-7.



The following table and accompanying **Diagram C** give the results of the analysis of the Consolidated Revenue Fund for the year 1906-7 :—

	Receipts (<i>proper</i>).		Disbursements (<i>proper</i>).	
	Detail.	Total.	Detail.	Total.
National Services.				
Ordinary Civil Government—	£	£	£	
Legislature			82,301	
Finance and Taxation			262,376	
Old-age Pensions, State Pensions, and Gratuities... ..			701,183	
Lands—Occupation (Annual Income)			194,978	
Works, Buildings, and Services			345,157	
Education and Science			956,002	
Law and Crime	5,870,854	.....	765,005	
Pastoral, Agricultural, and Mining Industries			159,197	
Local Government, Public Health, Institutions for Insane, &c.			349,638	
General (including Navigation)			396,889	
Public Debt—				
Interest, other than Business Undertakings... ..			817,952	
Sinking Fund and Redemptions			400,000	
Special—		5,870,854		5,430,678
Lands—Alienation	765,767	.....	122,560	
Business Undertakings—				
Railways	4,650,845	.....	*4,084,741	
Sydney Harbour Trust	298,037	.....	*264,294	
		5,714,649		4,471,595
Total... ..	£	11,585,503	.....	9,902,273

Non-National Services.

Extra—Ordinary Civil Government—				
Roads, Bridges, Tolls, Ferries, &c.... ..			351,562	
Hospitals, Charities, &c.	322,339	.....	264,983	
Fire Brigades, Parks, Public Baths, &c.			38,012	
Licenses, Fees, Land Tax in Shire Areas, &c.				
Special—		322,339		654,557
Business Undertakings—				
Tramways	945,583	.....	*853,782	
Metropolitan Water Supply and Sewerage	496,794	.....	*444,569	
Hunter District Water and Sewerage	42,216	.....	*26,565	
		1,484,593		1,324,916
Total... ..	£	1,806,932	.....	1,979,473

* Working Expenses and Interest on Loan Capital.

SUMMARY.

	Receipts.	Disbursements.
	£	£
National—Ordinary Civil Government... ..	11,585,503	†9,902,273
Non-National—Extra Ordinary Civil Government	1,806,932	1,979,473
Grand Total, Consolidated Revenue Fund	13,392,435	†11,881,746

† Exclusive of £918,051 transferred to Public Works and Closer Settlement Funds.

From the foregoing statement it will be seen that the services, classed as non-national, yielded a revenue during 1906-7 of £1,806,932, and that the expenditure thereunder amounted to £1,979,473. Under the *Local Government Act*

Local

Local Government Act,

which came into force, on the 1st January of the present year, the State will be relieved of the responsibility and upkeep of many of the items, which comprise the group designated non-national; and so by a gradual process the items foreign to the ordinary functions and systems of the Central Government, will be eliminated from the Consolidated Revenue Fund.

The aforementioned statute repealed the Municipalities Act, 1897, which represented the consolidated law relating to municipal bodies as far back as 1867; but the provisions of the repealed measure, as regards general and special rating are effective until like provisions in the new law become operative, by proclamation of the Governor. At the date of the commencement of the Act, 191 municipalities were in existence, whilst under the new measure 134 shires have been incorporated. Prior to January, 1907, local or self government had no place in this State, except in the closely-settled areas within city, suburban, and town boundaries.

Up to the date mentioned, the operations of the old Municipalities Act of 1867, with its voluntary provisions of incorporation, had resulted in about 3,000 square miles of territory being incorporated; under the new law, as previously stated, the whole area covered by the Eastern and Central Divisions of the State, has been compulsorily brought under the administration of local bodies.

The change will relieve the central authority of the administration and control of works and services of purely local concern; but no appreciable relief to the Revenue will take place until the whole system has been firmly established. As a matter of fact, the experience during the period of transition will be the other way, as not only will the State collections be reduced by about £175,000, through the abolition of the land-tax in shire and municipal areas, the transfer of punts, ferries, public watering-places, and the repeal of several Acts under which slight revenue was received; but the outlay is being increased by the additional endowments, subsidies, and heavy expenses attending the inauguration of the general scheme.

Decentralisation therefore, so far, has not resulted in any relief to the Revenue, as the following comparison will show:—

	1905-6	1906-7
Consolidated Revenue Fund—		
Local Government—		
Local Government Bureau, Endowments, Grants, and	£	£
Preliminary Expenses	5,894	179,409
Department of Public Works, Ordinary Expenditure	795,944	646,625
	801,838	826,034
Public Works Fund—		
Grants to Shires and Municipalities ... ..	.....	22,964
	801,838	848,998

The Local Government Act prescribes that there shall be paid out of the Consolidated Revenue for the yearly endowment of the shires, a sum of not less than £150,000, which shall be apportioned in accordance with the classification as declared by proclamation. According to latest information £180,000 have been appropriated for this service.

The 134 shires have been divided for this purpose into six classes: the endowment of a shire of the 1st class being at the rate of 10s. (or less) in the £ on the proceeds of the general rate struck on the unimproved value received during the preceding

preceding year; for a shire of the 2nd class the basis is 15s., and so on, increasing at the rate of 5s. in the £ up to the fifth class, which is entitled to 30s.; the minimum of a shire of the 6th class is 40s. to the £.

The allocation, however, is not arbitrary, as provision has been made for a triennial adjustment of the classification, and consequently the position of each shire is subject to periodic review, and the amount of the endowment is governed accordingly; whilst the investigation might, on the other hand, disclose that a shire is not entitled to any endowment. The Act does not apply to the city of Sydney.

The question of the financial aspect of the change, following the introduction of the present general scheme of Local Government, is certainly not the only one that should receive serious consideration, as the fact must not be overlooked, that by the widening of the areas and powers of local councils, these bodies will be encouraged to extend their operations, and so relieve the Central Government of all responsibilities and services not properly coming within its functions. The movement now taking place with a view to the City Council extending its operations is a case in point.

FINANCIAL RELATIONS OF THE FEDERAL GOVERNMENT WITH THE STATES.

The Conference of State Premiers at Brisbane, during May and June last, accepted as a basis of discussion, the proposals of the Federal Treasurer, Sir John Forrest, as set forth in his Budget Speech of July last year, in respect to the—

(a) Allocation of Surplus Revenue after 1910.

(b) Taking over the State Debts.

As regards question (a)—

Allocation of Surplus Revenue after 1910

the (then) Federal Treasurer's proposals and the action taken by the Conference were:—

(1).

That the States for ten years after 31st December, 1910, shall receive a fixed sum equal to the average annual amount of three-fourths of the net revenue from Customs and Excise contributed by each of the States prior to the 31st December, 1910 (*in the case of Western Australia, the collections of the special tariff are not to be included*).

The Conference agreed to the proposal, and were of opinion that the average should be struck, on the results of period 1st July, 1901, to 31st December, 1910.

(2).

That if three-fourths of the total net revenue received from the Customs and Excise duties in any year after 31st December, 1910, exceeds the "aggregate" amount of the annual fixed sum guaranteed to all the States the excess shall be distributed on a *per capita* basis. (Agreed to.)

(3).

That the Federal Government be empowered to raise revenue by duties on new items, and by additional duties on existing items, and the receipts so derived shall be applied to specific purposes; three-fourths of any surplus remaining at the end of each financial year to be distributed to the States on a *per capita* basis. (Agreed to.)

It is clear, from the foregoing proposals, that the Federal Government did not at that time contemplate making any change in the existing conditions until 1910, notwithstanding that, under the 94th Section of the Constitution Act, the

Federal

Federal Parliament has had the power since 9th October, 1906, to vary the basis of distribution of the monthly surplus to each State, that is to say, the present "contribution basis" might have been superseded by the application of a composite system, or by a recognition of the *per capita* basis (modified in some respects to meet the needs of the necessitous States); but on the other hand it should be stated that the Braddon Clause, as read with Sections 89 and 93 (or 94), conserves to the States collectively, the right to receive until 31st December, 1910, the yearly surplus, the amount of which must be at least three-fourths of the net Customs and Excise collections.

The proposals of the Federal Treasurer, if confirmed, would have the effect of terminating the book-keeping system, at the date at which the Braddon Clause becomes alterable, viz., 31st December, 1910. After that date, as just shown, it is proposed to pay to each State an annual fixed sum, which will be established on the three-fourths results, obtained during the book-keeping period.

This amount, however, may be supplemented in any year from 1911, as under proposal (2), it is suggested, that if in any year the three-fourths of the total net revenue received by the Federal Government from Customs and Excise, exceeds the aggregate amount of the annual fixed sum guaranteed to all the States, the excess shall be distributed on a *per capita* basis, whilst an additional amount might be received under proposal (3).

Contribution Basis versus per Capita Basis.

At present, the monthly surplus is returned on a pure contribution basis, that is to say, each State is in receipt of the surplus revenue arising out of its own transactions. Under the composite system proposed, each State will receive from 1st January, 1911, the minimum amount prescribed by the Braddon Clause, as disclosed by the experience of the past, that is to say, the large excess over the three-fourths net Customs and Excise collections, heretofore returned to the States, will be retained by the Federal Government.

As previously emphasised, the book-keeping system will not be necessary after 1910, as all collections returnable to the States beyond the fixed annual payment will be "pooled," and distributed on the *per capita* basis. It is suggested, that the proposed arrangement shall obtain until 1920. Conditions then may, or may not, be favourable for the complete recognition of the *per capita* system, in all transactions between the Federal Government and the States—a basis which at present appears to be the only practical one, if full effect is to be given to the principle underlying Federation, and the aspirations of the people as expressed at the date of the formation of the Union.

The following statement, shows the relative results of transactions on each side of the Federal ledger, as between the Federal Government and the States:—

PROPORTION OF RECEIPTS AND EXPENDITURE AS ALLOCATED TO THE RESPECTIVE STATES.

						Receipts.	Expenditure.
						Annual surplus returned (average five years).	Ratio for 1906-7.
New South Wales	...	...	...	...	...	37·60%	35·23%
Victoria	...	...	...	...	...	27·90%	26·79%
Queensland	...	...	...	...	...	11·44%	15·40%
South Australia	...	...	...	...	...	7·75%	9·40%
Western Australia	...	...	...	...	...	11·72%	8·87%
Tasmania	...	...	...	...	...	3·59%	4·31%
Total	...	...	...	...	...	100·0%	100·0%

For every £100, returned by the Federal Government, the statement shows that New South Wales received, £37 11s. 11d., whilst the expenditure by the said Government, on behalf of that State equalled £35 5s.; if the Queensland results be taken, it will be seen that the positions were reversed, that State having received £11 8s. 9d. against £15 8s. 6d. expended.

The dissimilarity in the figures, is due in a large measure to the different stages of national development, which form at present an insuperable bar to the introduction of a uniform and equitable system of finance throughout the Federation.

The following table illustrates the results *per capita* of the uniform tariff on the trade of each State. In three of the States the amount *per capita* has increased, whilst in Queensland, Western Australia, and Tasmania reverse conditions have been experienced, the volume of collections absolutely and relatively having declined. The shrinkage in each case is probably, largely due to Interstate freetrade.

For purposes of illustration, the calendar year immediately antecedent to the inauguration of Federation (1900), the first full financial year (1901-2) and last year (1906-7) have been selected:—

CUSTOMS AND EXCISE COLLECTIONS.

					1900.	1901-2.	1906-7.
					£ s. d.	£ s. d.	£ s. d.
New South Wales	...	...	...	...	1 6 4	2 0 11	2 6 9
Victoria	...	...	...	...	1 19 4	1 19 3	2 4 2
Queensland	...	...	...	...	3 3 11	2 11 4	2 7 10
South Australia	...	...	...	...	1 15 5	1 18 2	2 0 9
Western Australia	...	...	...	...	5 8 10	{ *6 17 7	*3 12 11
Tasmania	...	...	...	...	2 16 9	{ †5 17 10	†3 11 8
						2 2 9	1 18 2
Total, six States	...	...	...	£	2 1 6	*2 6 6	*2 6 10
					.....	†2 5 3	†2 6 9

* Inclusive of special tariff Western Australia.

† Exclusive of special tariff Western Australia.

The Treasury of New South Wales has considerably profited by the change, as the customs tariff, in pre-federation days, was limited to about fifteen items only; the Treasuries of Victoria and South Australia have gained slightly; but the Treasuries of the other three States have suffered severely, the losses of Queensland and Tasmania being very pronounced; still, as Queensland and Western Australia possess enormous territories, and vast natural resources awaiting development, it is only a matter of time, when they should reach the national status, enjoyed by the more highly-developed States. Not so with Tasmania, as on account of her isolated geographical position, her limited population, territory, and resources, it is very apparent that her case will require special attention and consideration.

New South Wales.

The proposals of Sir John Forrest, as regards the allocation of the surplus revenue, are in general accord with the spirit and letter of the Braddon Clause.

The basis of the proposals, is therefore constitutionally equitable, as the stereotyped proportions, "one-fourth Federation, three-fourths States," will be in effect perpetuated, but, as previously shown, without the aid of the book-keeping system.

After 31st December, 1910, therefore, the States must be content to receive the bare three-fourths, but the fact should be emphasised, that present conditions are leading up to this result, for as the avenues of Federal expenditure widen, the excess

return

return as revenue is diminishing, and must in course of a few years automatically disappear; hence the returns to the States will be shorn of the excess credits, which for New South Wales, during the six and a half years of Federation, have totalled £2,354,583. The surplus revenue received each year by New South Wales, divided on the accepted lines, was as follows:—

			Three-fourths Net Custom and Excise Revenue.	Excess received over the Three-fourths.	Total returned to New South Wales.
			£	£	£
1901 (6 months)	...		739,654	143,619	883,273
1901-2	...		2,065,495	320,410	2,385,905
1902-3	...		2,560,290	492,843	3,053,133
1903-4	...		2,359,354	324,063	2,683,417
1904-5	...		2,225,966	303,104	2,529,070
1905-6	...		2,371,584	371,186	2,742,770
1906-7	...		2,622,993	399,358	3,022,351
Total	...	£	14,945,336	2,354,583	17,299,919

Taking the figures given above, they represent a large credit to the Treasury, but every penny of the surplus revenue, has been obtained at the *expense of the people of this State*. It is, however, only a gross credit on account, the Federal Government not having adjusted its responsibilities, with this and the other States, in regard to the transferred properties.

The Departments of Customs and Excise, Post and Telegraph, and Defence were transferred to the Federal Government, during the first half of 1901, and to these, have been added since, a few minor departments. They were transferred as “going concerns,” buildings, plant, &c., going over as they stood; but up to the present day the States have *not been compensated one penny for the capital outlay and interest payable thereon*.

The loan expenditure to the 30th June, 1907, incurred by New South Wales for development of the transferred departments amounted to £3,430,647. It will be therefore readily seen that the capital indebtedness forms no inconsiderable proportion of the public debt of this State.

The interest liabilities accrued to 30th June, 1907, paid out of the State Revenue, amounted to (approximately) £757,000. If to this sum be added the charges made by the Federal Government for services rendered by the transferred departments, and for the duties imposed on goods imported by or for the State Government, the aggregate set-off against the large excess credit of £2,354,583 amounted to (approximately) £1,388,000.

Cost of Federal Administration.

At present the surplus revenue, as formerly emphasised, is being distributed in accordance with the provisions of section 93 (as read with 89), the minimum surplus returnable being regulated by section 87 (Braddon Clause).

As just shown, the excess over the statutory three-fourths, returned to the States, is relatively and absolutely declining, and must continue to do so as the avenues of expenditure by the Federal Government increase. They are increasing as the following figures show, and probably the expenditure will enlarge at a greater rate than heretofore. Hence the time is apparently very near at hand, when the amount returned, will closely approximate to the proportionate amount prescribed by the Braddon Clause.

The

The following statement gives the "Other," or New Expenditure of the Federal Government, which under section 93, as read with section 89, is charged against the States on a *per capita* basis :—

Year.						Cost of Federal Administration.	New Works, &c., for "Transferred" Departments.	Total.	Per Capita.
						£	£	£	s. d.
1901-2	...	...	...	...	...	275,862	94,564*	370,426	1 11
1902-3	...	...	...	...	...	315,564	157,816*	473,380	2 5
1903-4	...	...	...	...	...	459,571	304,519*	764,090	3 11
1904-5	...	...	...	...	...	462,309	334,068	796,377	4 0
1905-6	...	...	...	...	...	508,924	320,022	828,946	4 1
1906-7	...	...	...	...	...	764,009	472,139	1,236,148	6 0
Totals	...	...	...	...	...	2,786,239	1,683,128	4,469,367	.....

* Charged as transferred expenditure (that is not allocated on the *per capita* basis).

The £2,786,239 includes, in addition to the ordinary expenditure of administration, heavy charges on account of sugar bounties, administration of New Guinea, &c., to the amount of £1,000,119.

New South Wales.

Of the total "Other" Expenditure, £4,469,367, shewn above, New South Wales paid £1,635,813, or 36·6 per cent. The figures during each year for New South Wales, on the same basis as those given in the previous table, for the Federal Government are :—

Year.	Cost of Federal Administration.	New Works, &c., for "Transferred" Departments.	Total.	
			Amount.	Per Capita.
	£	£	£	s. d
1901-2	99,252	21,204*	120,456	1 9
1902-3	114,131	62,091*	176,222	2 6
1903-4	167,043	117,557*	284,600	4 0
1904-5	169,085	122,183	291,268	4 0
1905-6	187,340	117,802	305,142	4 1
1906-7	283,145	174,980	458,125	6 0
Totals	£ 1,019,996	615,817	1,635,813	.....

* Charged as transferred expenditure (that is not allocated on the *per capita* basis).

Fixed Sum Returnable.

As previously stated, the Brisbane Conference accepted, by a majority vote the proposals of the Federal Treasurer, in regard to the basis of allocation of the surplus revenue after the year 1910. It was resolved that the fixed annual payment to the States should be struck on the aggregate of the three-fourths net Customs and Excise collections of the period 1st July, 1901, to 31st December, 1910—that is to say, the annual sum returnable shall be established on the average of the aggregate of the three-fourths returned annually during each of the nine and a half years ending 31st December, 1910. Six years of the period have elapsed, and the actual experience of those years, combined with three and a half years' anticipations, will allow of a determination being arrived at, as to the approximate amount which will be returnable, to New South Wales in 1911. In making allowance for developments, which will take place during the intervening period,

period, (three and a half years) the ratio of annual increase of population for this State, has been taken at 2·5 per cent., as against 1·8 per cent. generally accepted for the whole of the Federation.

The amount of the "fixed annual sum" returnable after the period when the Braddon Clause becomes alterable, will be approximately—

£2,450,000.

The annual surplus returned to New South Wales, during the six full years which have elapsed averaged—

£2,736,000.

So that, after making every allowance for State development, the Treasury will receive—

£286,000

per annum, less than it was in receipt of during the past six years.

Taxation—New South Wales.

These remarks can fittingly be brought to a close by giving a statement, showing the amount of **direct** and **indirect** taxation, and the rate *per capita* for the last full financial year prior to Federation, and similar figures for 1906-7.

	Absolute.			Per Capita.		
	Direct.	Indirect.	Total.	Direct.	Indirect.	Total.
	£	£	£	£ s. d.	£ s. d.	£ s. d.
1899-1900 ...	761,394	1,855,920	2,617,314	0 11 3	1 7 6	1 18 9
1906-1907 ...	1,262,486	3,692,134	4,954,620	0 16 6	2 8 4	3 4 10

Both divisions, relating to 1906-7, show a pronounced increase, over the figures of the earlier year, but it is anticipated that the volume of the collections, under the head of "direct" taxation will possibly show a considerable decrease, during the current year, on account of the heavy remissions contemplated by the Treasurer, in the Income-tax, and the intended abolition of the Land-tax in shires and municipalities (so far as returns to the State Treasury are concerned), but probably the decrease under the head of "direct" will be more than covered by the increased customs collections under the proposed new tariff.

TRANSFER OF STATE DEBTS.

The State Debts question, like that of the allocation of the surplus Revenue, has been the subject of much inquiry and comment.

It is very apparent, that of the two big financial questions, occupying the attention of the respective Governments (Federal and State), the solution of the Debt question, will (*on account of its involved nature, and the magnitude of the interests at stake*) prove a much more formidable task, than that affecting the allocation of surplus Revenue.

The following statements, illustrate the liabilities under consideration, and the immensity of the question at issue, whilst the figures afford sufficient evidence, to conclusively demonstrate, that any hasty action on the part of the Federal Government, or the States, to determine the question, may be harmful to all concerned.

The

The Loans of New South Wales, maturing during each quinquennial period will be as follows:—

Existing 30th June, 1907.

The Federation.

Existing 30th June, 1906.

These huge outstanding liabilities are the results of a loan policy initiated, by New South Wales; locally in 1842, and in London in 1854. These were the forerunners of a long string of issues, in the respective markets by each of the States, and the huge indebtedness of to-day is the outcome of the policy so initiated.

It

It might be mentioned, in passing, that it is not quite clear as to where any appreciable benefits would have arisen by concerted action in the past, as the demands of each State were, as just shown, imperative; but the vigour and urgency of the past may now be moderated, developments can proceed much more slowly, whilst the independent attitude will, it is probable, now give place to a combined loan policy on the part of the States.

As regards the very heavy amounts of Australian loans coming due locally and in London, within a few years, it is reasonable to assume, if the market conditions are normal, that the falling in of these large parcels will hasten the consolidation of existing stocks.

If the debts were transferred, in accordance with the provisions of section 105 of the Constitution Act, the Federal Government and the States would *each have the control of debts, renewable partly in London, and partly in Australia*. Under these conditions, the Federal Government and the States would be obliged to enter both markets for renewals, and original loans; unless, as suggested, the operations of the former be confined by voluntary arrangement to London, and the States, to the Australian markets. If so, a further arrangement would be necessary to meet renewals in the respective localities, as the Federal Government would, under the Constitution have liabilities in Australia, and the States in London; that is to say, the Federal Government would have to be an agent for the residue of the States liability in London, and the States for the Federal liability in Australia.

To give practical effect to the provisions of section 105, the States would have to sacrifice their London connection, and cut themselves off from their main source of supply of borrowed capital. The Federal Treasurer suggests, that this withdrawal should be for a period ending 1920; but, by that time, the States would have little encouragement to renew the present relations; which have taken over half a century to establish.

It has been strongly contended, that it would be subversive of all sound principles of finance, were it possible for the States to launch forth on a policy of borrowing, in competition with the Federal Government, and probably be to the detriment of Australian credit; would it not be equally subversive of all sound principles of constitutional rights, and common sense, *for the States to give up hastily their financial independence*, and accept conditions, which would make them entirely dependent on the good offices of the Federal Government, to provide capital for the development of Railways, Water Conservation, and other undertakings, *absolutely essential to the progress and welfare of a sovereign state?*

It is by no means improbable, that if the Federal Government became the financial representative of the States in London, the State Government would have great difficulty in maintaining an independent attitude in regard to the request for capital, as the smaller or less developed States would naturally combine with a view to obtaining concessions at the expense of the older States.

The Federal Treasurer, in his Budget Speech of July last year, outlined the basis on which his Government was prepared to negotiate with the States, for the transfer of the debts. He is of opinion that the change, would in time, if not immediately, result in an all-round strengthening of Australian credit on the London market, and therefore place the Federation in a superior position to effect renewals of State loans. This is, however, purely a matter of opinion.

The

The Treasurer proposes to gradually consolidate, by conversion and renewal, the existing Stocks into one denomination, to be designated "3 per cent. Australian Consols," secured on the Consolidated Revenue of the Federation, the security, in turn, being strengthened by the Revenues of the States.

The following statement gives the amount of Stock under each rate of interest existing at 30th June, 1906, which would be transferable to the Federal authorities, and the residue of debt retainable by the States :—

FEDERATION.

	Debts which :—		Total.
	Can be taken over under Section 105 of Constitution Act.	Cannot be taken over under present Constitution Act.	
	£	£	£
3 per cent.	37,953,706	10,962,601	48,916,307
3 $\frac{1}{4}$ " "	180,000	352,899	532,899
3 $\frac{1}{2}$ " "	70,922,581	13,649,404	84,571,985
3 $\frac{3}{4}$ " "	100	2,044,900	2,045,000
4 " "	88,075,767	14,589,794	102,665,561
4 $\frac{1}{2}$ " "	64,200	.....	64,200
5 " "	245,050	.....	245,050
6 " "	373,900	.....	373,900
	197,815,304	41,599,598	239,414,902

The Federal Treasurer, is strongly of opinion that he will be able to renew these liabilities, (of which £88,000,000 are bearing 4 per cent., and £71,000,000 3 $\frac{1}{2}$ per cent.), on a 3 per cent. basis, and claims that he is supported in his opinions by leading financial authorities.

These prognostications, however, are based on pure assumption, for the Federal Government is so far a stranger to the London market; and notwithstanding this serious disadvantage, the States are requested to blindly pass over to the Federal Government, the administration and control of the bulk of the debts, and take a step which, once taken, is irrevocable. Prudence dictates that all concerned should go slow, and that there should be a transition period to allow the Federation to get, so to say, on its feet. *In the meantime the Federation and States, should conjointly bear, the responsibilities of the administration and control of the debts of all the States.*

By this arrangement, the States would conserve to the Federal Government whatever influences and interests they may possess, whilst the conjoint action would inspire confidence, as London is slow to adapt itself to new conditions, especially when the change involves a variation in the security behind the debt.

National Debt Committee.

During the transition period, which should not end, at least, before 1920, *all renewals, consolidations, and fresh issues of loans on behalf of the Federation, as well as the States, might be controlled by a "National Debt Committee," composed of the Federal and State Treasurers.*

The Committee might also be assisted in its labours, by two permanent "Boards of Advice," one in London and the other in Australia. Under this arrangement any permanent schemes of general management and control of the debts could be initiated, worked out, and perfected by actual experience, *and not, as proposed*

proposed, on hypothetical data; whilst this scheme, unlike the original one, would not involve the States parting with their financial independence, or a sacrifice of interests begotten by a long and honourable connection with the London market, until they deem the time ripe for the momentous change to be introduced.

By way of conclusion, attention might be drawn to the proposal to establish

A General Sinking Fund,

automatic in its application, and progressive in its contributions. *This proposal will require grave consideration.*

Any Sinking Fund regulated by cast-iron conditions, applied yearly, without any consideration as to the state of the finances, is based on an unsound foundation, and must, in course of time, bring the fund into disrepute and sap the confidence of the State creditors. The Imperial Sinking Fund which was first established in 1786, is on a flexible basis, as the yearly reductions of the National Debt, are contingent on the state of the Consolidated Fund.

Question in Nebulous Stage.

The whole question of the State Debt transfer is in a nebulous stage, and will require much sifting and investigation before a working basis is approached.

This, apparently was the opinion at the Brisbane Conference, for, by a majority vote (Victoria and South Australia dissenting) it was resolved—

“That the further consideration of the taking over the State Debts be
“postponed until the question of the distribution of the surplus revenues
“among the States has been determined.”

PUBLIC DEBT AND LOAN TRANSACTIONS.

The debt liabilities of the State, for each year up to 1882, were practically represented by debentures; although since 1873, there has been current some half million of interminable funded stock, which is known as “New South Wales four per cents.”

In 1883 the Inscribed Stock Act was passed in conformity with the provisions of the Imperial Colonial Stock Act of 1877, and thenceforth the raising of capital by the issue of debentures practically ceased.

The first inscribed stock loan was placed in London in 1883, and the volume of stock has periodically increased, until it has reached the large figures shown in the accompanying table :—

	31st December, 1883.	30th June, 1907.
Treasury Bills—		
Revenue Deficiency		£1,561,632
Public Works		5,323,900
Debentures	£17,409,070	8,309,150
Inscribed and Funded Stock ...	4,223,389	70,413,150
Total	<u>£21,632,459</u>	<u>£85,607,832</u>

The amount of debentures current, at 31st December, 1883, as will be seen by the accompanying **Diagram D**, was the highest reached; from that date, the total yearly declined until the year 1904–5, when a temporary revival of the system took place by the issue of £2,000,000 4 per cents., in London, and £131,100, bearing a like rate of interest, in Sydney—both maturing in 1915. The

DIAGRAM D.

PUBLIC DEBT at the close of each Financial Year, 1870-1907.

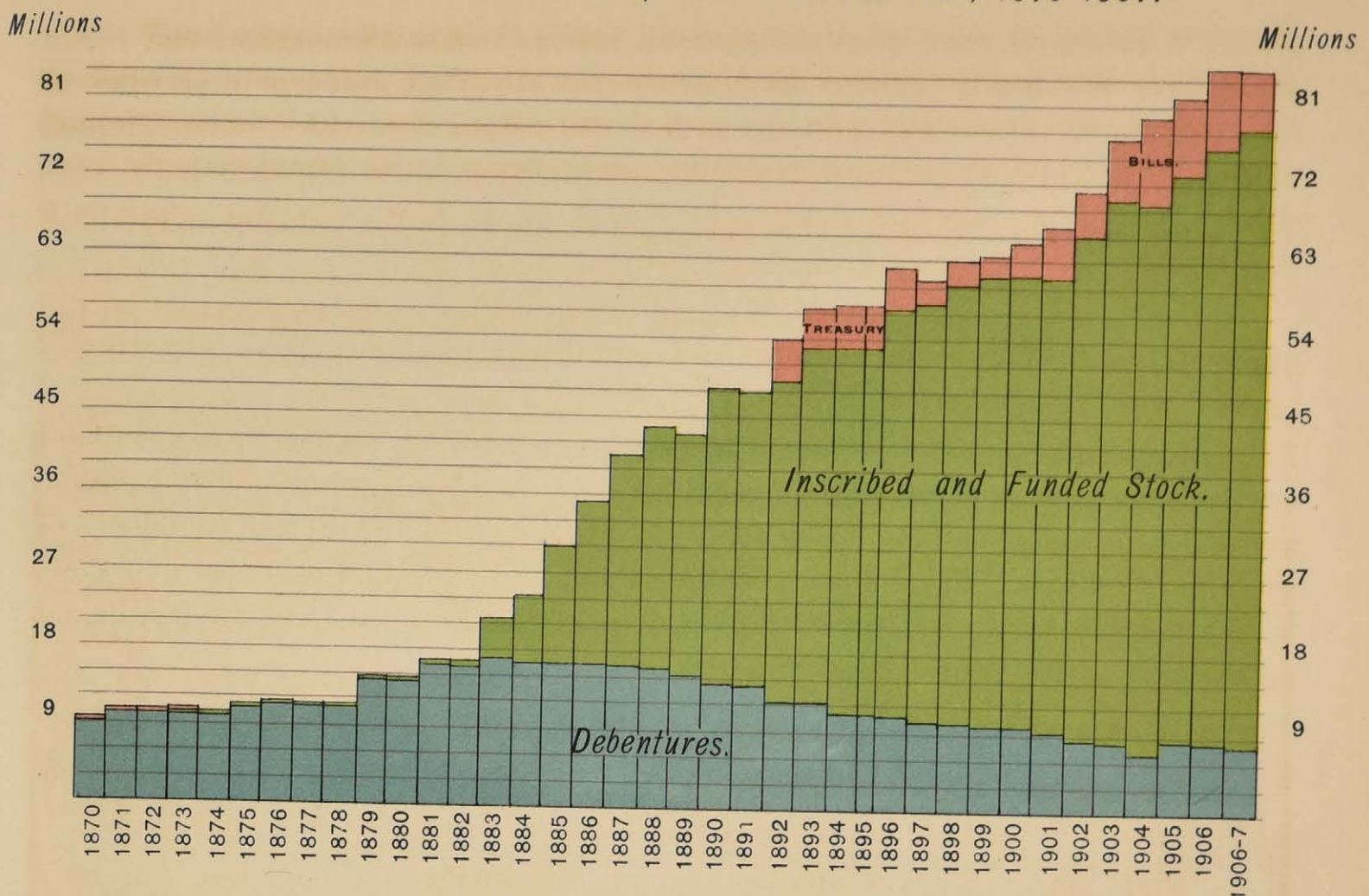
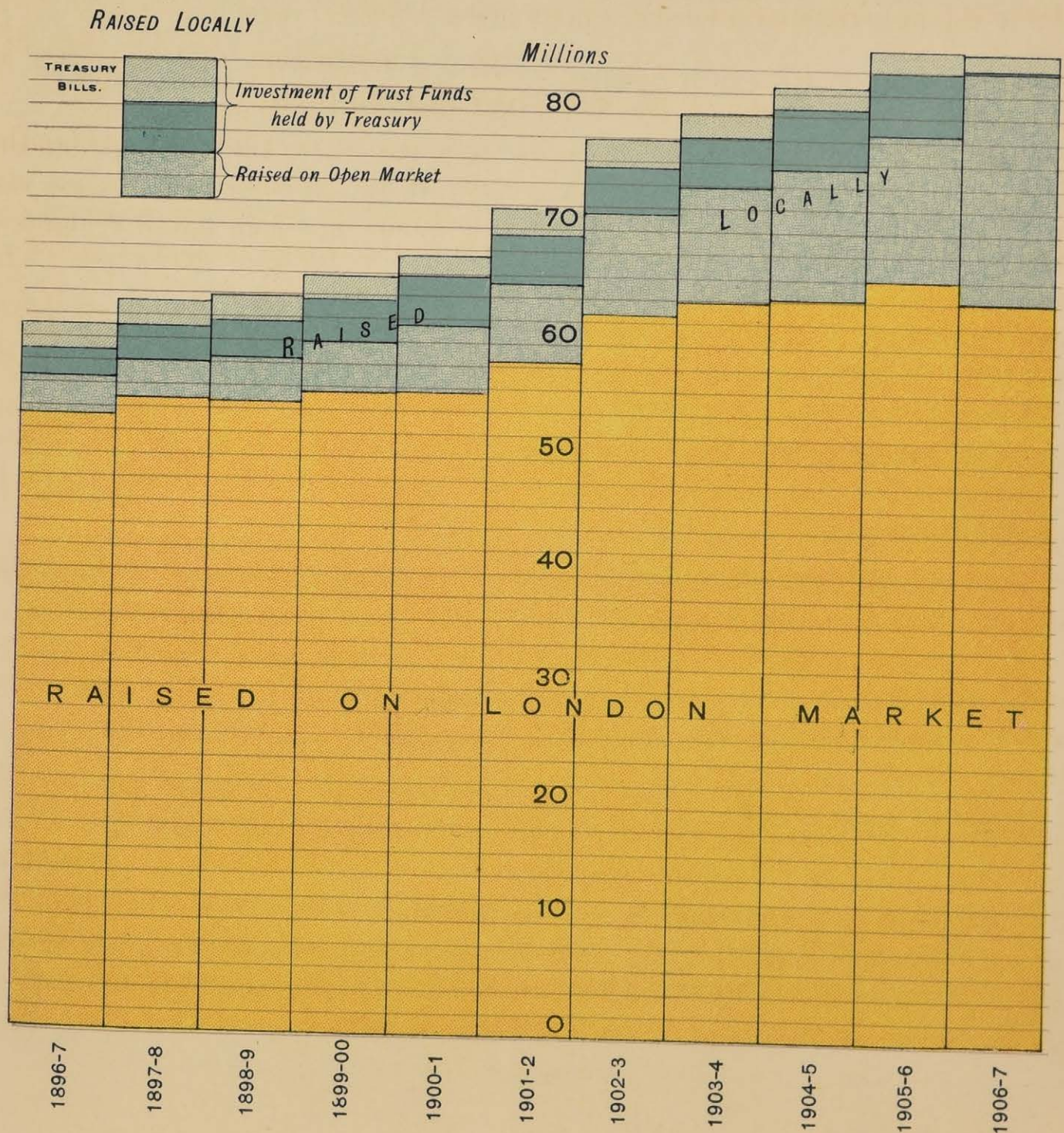


DIAGRAM E.

PUBLIC DEBT (inclusive of Revenue Deficiency Bills) at the close of each Financial Year, 1896-1907.



DIAGRAMS D, AND E.

Public Debt—

- (1) Close of each Year (Inscribed Stock Debentures and Treasury Bills), 1870-1907.
- (2) Close of each Year (London and Sydney Registers), 1896-1907.

The Loan policy was initiated in 1842 by the issue of local Debentures to the value of £19,000. In 1854 the operations were extended to London, the first instalment of a loan of £683,300 being successfully placed. On the 30th June, 1907, the outstanding indebtedness incurred in each market was as follows :—

PUBLIC DEBT, 30th June, 1907.

Nature of Loan.	Raised in—		Total.
	London.	Sydney.	
Treasury Bills—	£	£	£
Revenue Deficiency ... ..	.....	1,561,632	1,561,632
Public Works	2,246,000	3,077,900	*5,323,900
Debentures	8,175,250	133,900	†8,309,150
Inscribed and Funded Stock	53,512,500	16,900,650	70,413,150
Total £	63,933,750	21,674,082	85,607,832

* Includes £6,000 matured bills (raised in London).

† „ £2,150 „ stock (raised £2,050 in London and £100 in Sydney).

If reference be made to the accompanying **Diagram E**, it will be noticed that the local indebtedness is slowly increasing—an index that Government securities are gradually obtaining a wider local appreciation.

The local commitments come under two classes—those issued within the Treasury, and those placed on open market. The former represent investment of surplus moneys, held in trust under statute, regulation, or agreement; the amount of these investments, therefore, is largely regulated by circumstances, foreign to the ordinary transactions, connected with the issues of stock, but as the major portion of the Trust Funds from which these investments were usually made, has now been placed under an outside Commission, these internal transactions will probably cease.

The capabilities of the local market have not been fully exploited; its range, however, is limited. The State, however, can depend upon it for the successful issue of short dated stock—a class of investment suitable to the environment. These issues, unlike those negotiated in London, carry practically no expense of flotation, as the Treasury invariably issues the stock on a par basis, whilst brokerage is paid on a limited amount only. As the interest is paid locally, exchange in London is avoided, whilst the State benefits by the local circulation of dividends, and the income tax derivable therefrom; and also by the fact that, with the increasing self reliance, the State's securities will command a higher appreciation in London.

At present the open market movements are sluggish, the volume of transactions between buyer and seller being relatively small; but the time must come when Government stock will be as popular a form of investment as the higher grade stocks and shares of private companies.

This change will undoubtedly be accelerated by the action of the State Debt and Sinking Fund Commissioners, purchasing in the market as ordinary buyers, especially if this course be strengthened by the Government following the example of Victoria and legalising the transfer of stock from the London to the Sydney Register.

Sales to outside buyers are effected daily at the Treasury; the amount of such during the financial year reached £2,826,382. The scrip is sold on a par basis, the only deduction therefrom being the $\frac{1}{2}$ per cent. brokerage. It is possible that the practice

practice of conducting these sales, without any intermission, discourages open market transactions; but present developments do not justify any immediate consideration being given to the question.

From the foregoing remarks, it is apparent that the State must depend upon London for the bulk of its future commitments—renewals as well as new loans—as it is evident that the local market cannot respond to a succession of heavy demands without a strain being imposed on other departments of the money market.

LOAN RECEIPTS AND DISBURSEMENTS.

During the eleven years ended 30th June, 1907, the amount credited to the General Loan Account reached a total of £36,628,712, of which £18,717,409 were obtained locally, and the balance, £17,911,303, in London.

The **Receipts** for each year were :—

	London.	Local.			Total credited to General Loan Account.
		Investment of Trust Funds by Treasury.	Open Market.	Total.	
	£	£	£	£	£
1896-7	.....	338,000	1,222,370	1,560,370	1,560,370
1897-8	1,479,746	512,490	382,307	894,797	*2,374,543
1898-9	.....	522,810	428,936	951,746	951,746
1899-1900	991,250	7,500	718,588	726,088	1,717,338
1900-1	986,250	520,000	1,514,659	2,034,659	3,020,909
1901-2	3,744,918	20,000	951,547	971,547	4,716,465
1902-3	4,418,941	.....	1,940,802	1,940,802	6,359,743
1903-4	2,159,169	7,000	1,333,522	1,340,522	3,499,691
1904-5	1,951,491	1,006,000	1,655,300	2,661,300	4,612,791
1905-6	2,179,538	399,000	2,415,705	2,814,705	4,994,243
1906-7	.....	.....	2,820,873	2,820,873	2,820,873

* Less £50,000 advanced from Trust Fund.

These transactions are graphically illustrated in the accompanying **Diagram F.**

During the same period the **Expenditure** on account of Public Works and Services was as follows :—

	Business Undertakings (Railways, Tramways, Water, Sewerage, and Sydney Harbour Trust).	General Works.	Darling Harbour Resumptions.	Total.
	£	£	£	£
1896-7	775,750	772,355	.....	†1,548,105
1897-8	771,340	802,642	.....	1,573,982
1898-9	1,063,331	971,777	.....	2,035,108
1899-1900	1,188,670	1,022,911	.....	2,211,581
1900-1	1,436,723	1,267,183	42,013	2,745,919
1901-2	2,636,719	978,487	1,325,689	†4,940,895
1902-3	2,217,369	762,661	1,620,451	4,600,481
1903-4	1,188,539	319,837	707,242	2,215,618
1904-5	815,371	*390,925	364,493	1,570,789
1905-6	885,520	253,833	143,642	1,282,995
1906-7	733,782	248,310	76,461	1,058,553

* Includes £139,000 expenditure on Closer Settlement.

† Exclusive of £1,513 Insurance money disbursed.

‡ Exclusive of £1,550,000 Revenue and Trust Funds Advances repaid.

These transactions are illustrated on the accompanying **Diagram G.**

The Loan expenditure *per capita* during 1901-2 was £3 11s. 10d., in 1906-7 the amount had declined to 13s. 10d. The high rate of the former period, was largely influenced by the heavy expenditure, on account of Darling Harbour Resumptions; but if every allowance be made for this item in that year's figures, it will

DIAGRAM F.

PROCEEDS OF SALES of Government Securities as Credited to GENERAL LOAN ACCOUNT—DISTINGUISHING amount RAISED IN LONDON during each Financial Year 1896-1907.

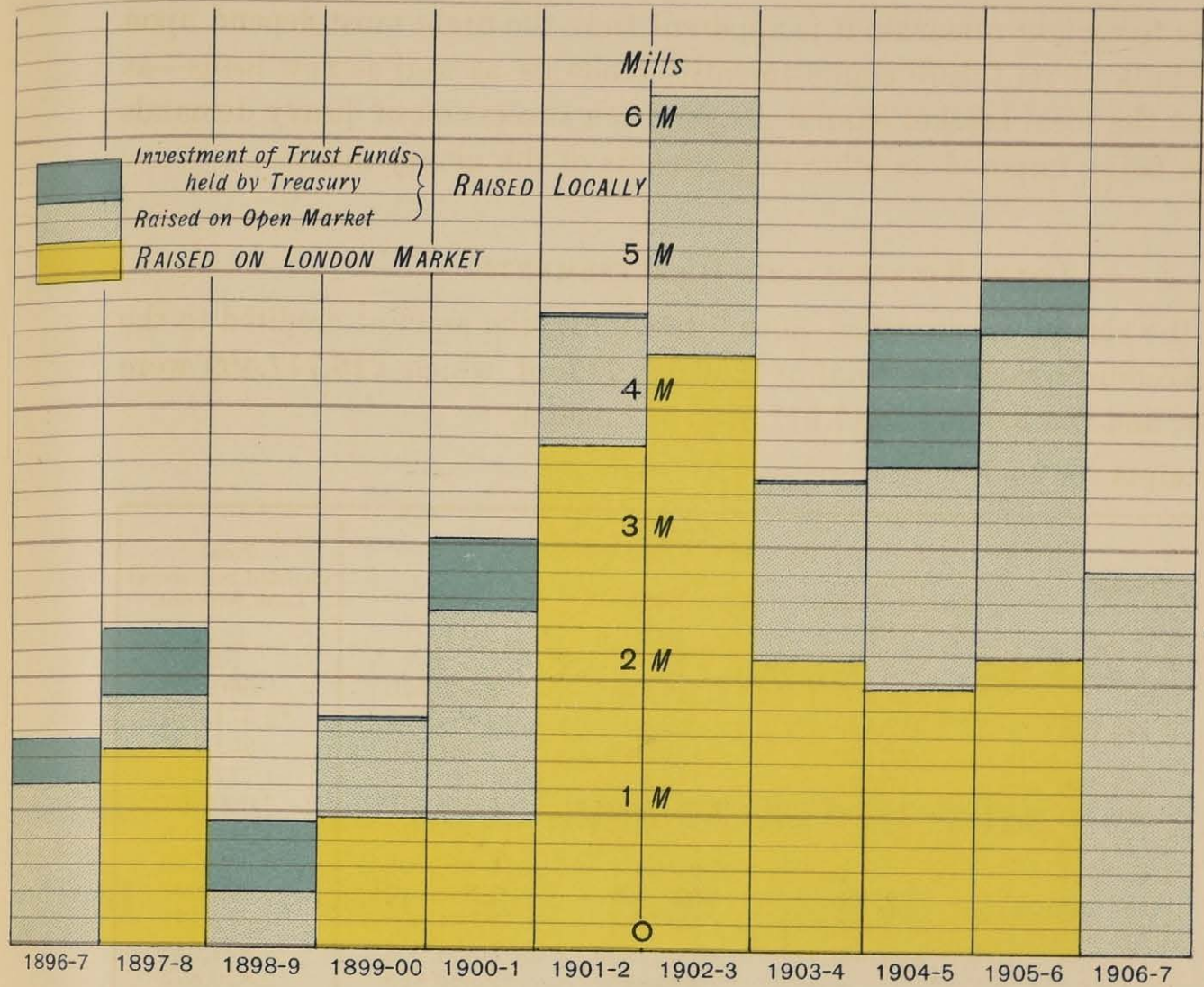


DIAGRAM G.

LOAN EXPENDITURE from GENERAL LOAN ACCOUNT during each Financial Year 1896-1907 and to 30th June, 1907.

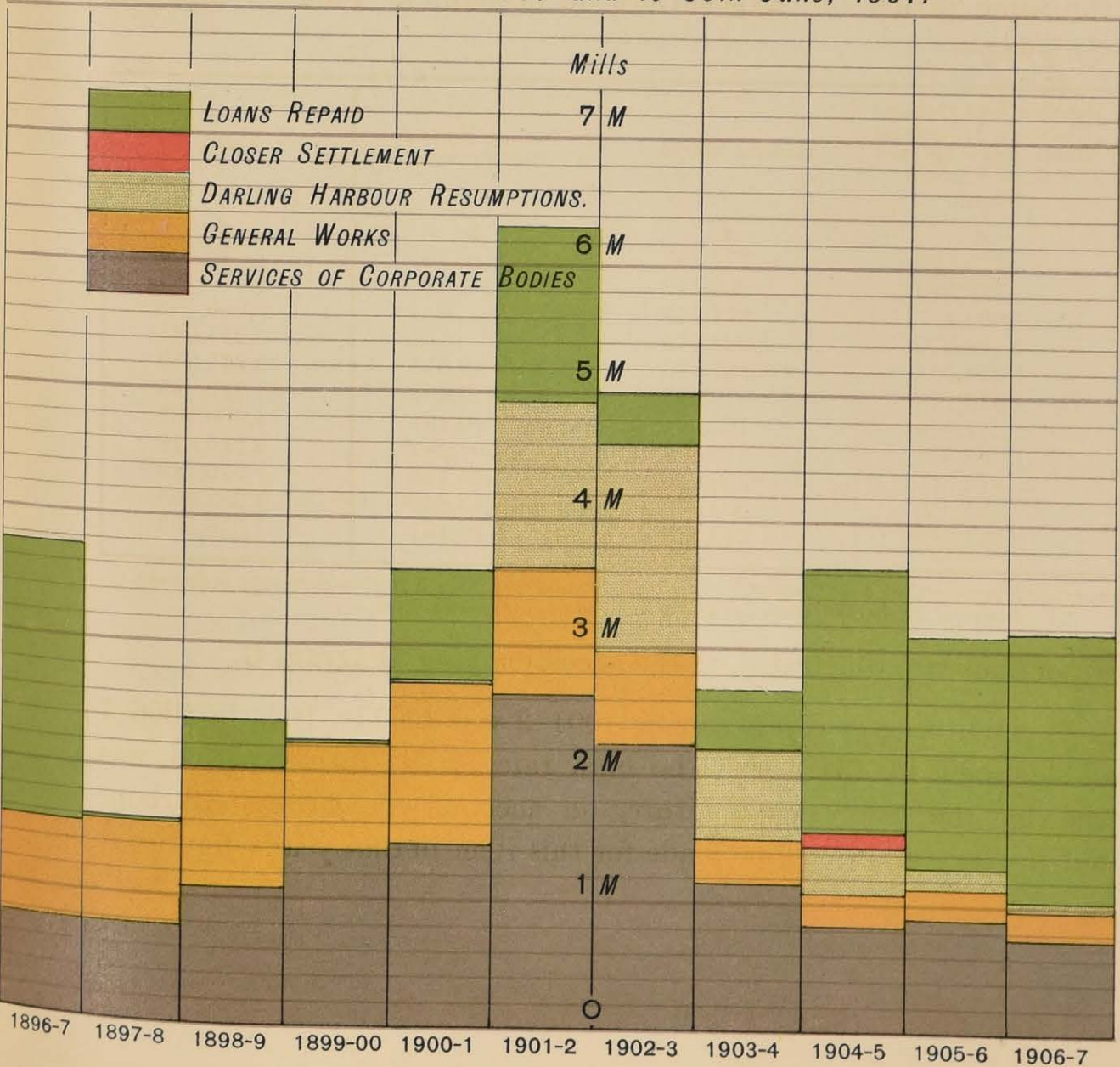
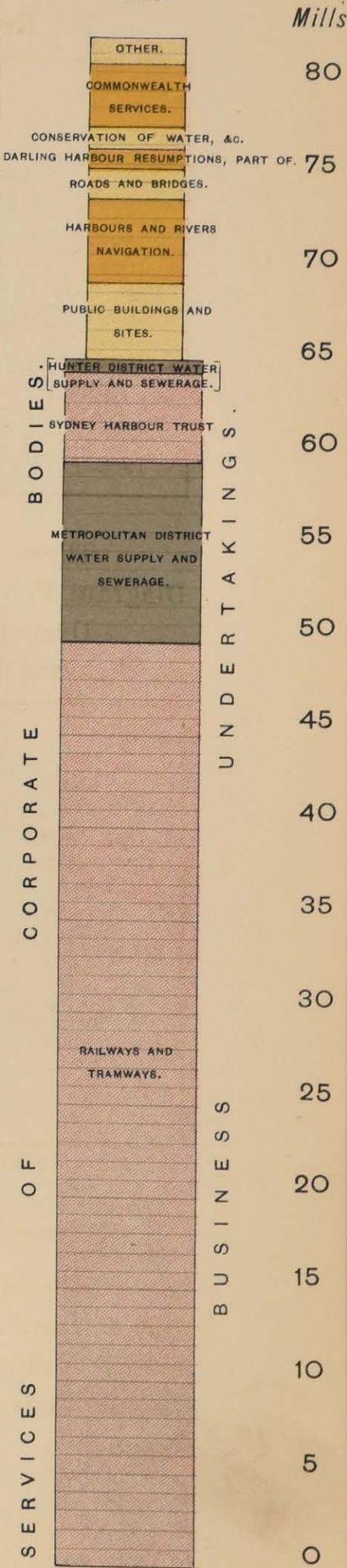


DIAGRAM H.

LOAN EXPENDITURE TO 30th JUNE, 1907.



DIAGRAMS F, G, AND H.

Proceeds of Sales of Government Securities and Loan
Expenditure during each Year, 1896-1907, also
Expenditure to 30th June, 1907.

will be seen by reference to the aforementioned table that the expenditure during the last three years has been on a very much reduced scale, whilst research has disclosed that for a parallel, it is necessary to go back a quarter of a century.

The **rate per inhabitant** for each year was :—

LOAN EXPENDITURE ON WORKS AND SERVICES.						Per Capita.		
Year.						£	s.	d.
1896-7	...	...	...	...	...	1	4	2
1897-8	...	...	...	...	...	1	4	2
1898-9	...	...	...	...	...	1	10	9
1899-00	...	...	...	...	...	1	12	10
1900-1	...	...	...	...	...	2	0	4
1901-2	...	...	...	...	...	3	11	10
1902-3	...	...	...	...	...	3	5	7
1903-4	...	...	...	...	...	1	11	1
1904-5	...	...	...	...	...	1	1	7
1905-6	...	...	...	...	...	0	17	2
1906-7	...	...	...	...	...	0	13	10

The foregoing returns are exclusive of the annual transactions in connection with the renewals of loans, the aggregate of which during the eleven years reached the sum of £11,654,100.

The total Loan expenditure on works and services to the 30th June, 1907, was £82,922,362, of which £65,303,493, were expended on Business Undertakings; which, as shewn in other parts of this Report, are profitably worked. The remaining £17,618,869 has been spent on various services connected with the ordinary development of the State. These figures include a sum of £3,430,647, expended (*by the State*) on the development of certain services which, under the Federal Constitution, were transferred to the Commonwealth. Negotiations are proceeding with a view to a basis being arrived at in the adjustment of all expenditure on "transferred properties."

The following are the amounts under each item, the classification being in accordance with the order observed in the accompanying **Diagram H** :—

LOAN EXPENDITURE ON WORKS AND SERVICES TO 30TH JUNE, 1907.						Amount.	
Item.						£	£
Business Undertakings—							
Railways and Tramways	...	...	...	...	...	49,996,323	
Metropolitan Water and Sewerage	...	...	...	...	...	9,738,472	
Sydney Harbour Trust	...	...	...	...	...	5,055,160	
Hunter District Water Supply and Sewerage...	...	...	...	...	...	513,538	
							65,303,493
General—							
Public Buildings and Sites	...	...	...	...	...	4,325,691	
Harbours and Rivers Navigation	...	...	...	...	...	4,407,851	
Roads and Bridges	...	...	...	...	...	1,784,582	
Darling Harbour Resumptions (part of)	...	...	...	...	...	1,119,196	
Conservation of Water, &c.	...	...	...	...	...	1,100,581	
Commonwealth Services	...	...	...	...	...	3,430,647	
Other	...	...	...	...	...	1,450,321	
							17,618,869
							<u>£82,922,362</u>

SYDNEY ABATTOIR AND NUISANCE PREVENTION ACT.

It was anticipated in my last report, that there would result from the operations of this year, a surplus sufficient to admit of a contribution to the Treasury, equal to that of last year, provided that the favourable conditions continued. This anticipation has been more than realised, as the contributions received in the Treasury from the Board of Health reached the sum of £5,000, which was £2,000 in excess of the previous year.

Since the Board took over the Abattoirs, there has been a sum of £9,000 paid to the credit of the Revenue, as the surplus of receipts over expenditure on working expenses, improvements, and repairs.

The subjoined statement shows the operations from 1901-2 (the last year of the old administration) to 30th June, 1907 :—

Year.	Revenue.	Expenditure.			Surplus.
		On Working Expenses.	On Repairs and Improvements.	Total.	
1901-1902	£ s. d. 10,073 16 7	£ s. d. 7,740 0 7	£ s. d. 1,532 10 7	£ s. d. 9,272 11 2	£ s. d. 801 5 5
Control assumed by Board of Health on 23rd November, 1902.					
1902-1903	8,470 10 11	7,850 6 1	1,276 18 0	9,127 4 1	*
1903-1904	8,316 14 4	6,080 17 6	687 10 4	6,768 7 10	1,548 6 6
1904-1905	9,514 0 2	5,739 14 7	3,426 12 10	9,166 7 5	345 12 9
1905-1906	11,877 19 11	6,271 10 7	3,039 15 4	9,311 5 11	2,566 14 0
1906-1907	13,954 1 6	7,342 1 1	1,422 17 4	8,764 18 5	5,189 3 1

* Deficit.

SUBSIDISED INSTITUTIONS.

During the year just closed, the Accounts of a large number of Agricultural Societies, Schools of Arts, Hospitals, and various other subsidised institutions, came under review, and although it is gratifying to report that the total amount overpaid for subsidy, was not so large in any one case in the present year, as compared with 1905-6, yet I regret to be compelled to bring under notice that the same officer, under whose administration, a hospital received £259 last year in excess of what it was entitled to, by similar means to those detailed in last report, succeeded in obtaining subsidy for another institution, far in excess of what it was entitled to.

The whole matter was referred to the Crown Solicitor with a view to prosecution, but he decided that if same were instituted it would not be successful, so the matter was dropped; but the Minister decided, that no further subsidy should be paid to the Society whilst the officers who had been guilty of such dishonorable conduct were allowed to retain their positions.

Drummoyne Fire Brigade.

The matter relating to the site of this Fire Brigade, referred to in last Report, is now with the Crown Solicitor for action.

Penrith Municipal Council.

During 1892-3, the Government advanced to the Penrith Municipality £13,000 at 4 per cent. interest, payable half-yearly, to enable the Council to discharge its

its liabilities in connection with the construction of Water Supply and Electric Lighting Services. The loan was made on the security of 5 per cent. debentures, which were deposited with the Government until such could be realised. Up to the present the security remains in the form as received, whilst the Council is indebted to the Government, £12,773 12s. 2d. of the total sum advanced, and almost the whole of the interest accumulations which have accrued during the currency of the Advance. The Honorable the Treasurer, during the early part of 1907, after receiving a report on the financial position of the Municipality, decided to allow the question of the Council's indebtedness—principal and interest—to the Government, to stand over until next year, in the hope that the increased rating powers under the Local Government Act, will strengthen the Council's position, and place its finances on a more satisfactory footing.

Under the Appropriation Act, 1905-6, the Treasurer's Advance of 1893 was relieved of the outstanding amount of £12,773 12s. 2d., which allowed the Advance Account of that year to be finally closed.

*Special Powers required
to Audit Books and Accounts of Associations, Companies, &c.*

In the preceding Annual Report, I had occasion when commenting upon the results of special investigations of the accounts of certain Institutions and Associations, in receipt of grants and subsidies from the State to draw attention to the defective system, under which moneys have been and are being paid out of the Consolidated Revenue Fund, and to the advisability of this office being statutorily empowered to conduct examinations of Books and Accounts of Trustees, Boards, and any other public bodies in receipt of aid in one form or another from the State.

As matters now stand, the moneys paid away by the Government, as unconditional grants and subsidies, *cease after payment to be public moneys*, and as such, the disbursements therefrom *are not amenable to the provisions of the Audit Act*.

The amount of unconditional grants and subsidies, paid away during the last five years amounted to £92,399, the disbursements each year being:—

1902-3	...	...	...	...	...	£25,698
1903-4	...	...	...	...	...	19,993
1904-5	...	...	...	...	...	15,507
1905-6	...	...	...	...	...	17,830
1906-7	...	...	...	...	...	13,371
Total						£92,399

The necessity for a closer supervision of these transactions is apparent.

Similarly the system of check applied to Royalty collections requires remodelling. At present, the basis of examination is the declared returns, and the published statements of accounts of Mining Companies, which, though certified to in the usual way, do not satisfy all the requirements of audit. The system is defective, and must remain so until statutory powers are conferred on the Auditor-General, to supplement the present examination by local investigations, whenever such a course

be

be considered necessary. The attention of the Premier was drawn to the matter, and instructions were issued to prepare a bill for submission to Parliament, under which it is proposed to confer upon the Auditor-General, the necessary powers to have access to all books and accounts of Institutions, Associations, Boards, and Companies in which the Crown is financially interested, as payor or payee. The attention of the Premier, was also directed to the advisability of this Department being consulted, in the preparation of all bills, in which it is intended to embody provisions affecting the finances of the State. Approval of the Premier was obtained to the course suggested.

PASTURES PROTECTION BOARDS.

A general authority has been given by His Excellency the Governor, with the advice of the Executive Council, to have the accounts of these Boards examined by the Inspectors of Accounts, when visiting those towns in which the headquarters of the Boards are situated. The state of affairs disclosed, speaking generally, has been most unsatisfactory.

The Directors of the Pastures Protection Board referred to, in last year's report, have refunded the amounts overpaid to them in fees, but a number of other Boards have, in direct violation of the Act and Regulations, overdrawn the fees due to them as members, to a very considerable extent. Steps are now being taken to insist on amounts paid in excess being refunded. In one instance, Port Macquarie, the Secretary of the Board had embezzled the sum of £253 8s. 3d. from the funds of the Board. For this he was prosecuted and sentenced to 1½ year's imprisonment. The requirements of the Stamp Act have generally been ignored, and in several cases substantial recoveries have been made.

The State expenditure on the administration of the Act, and the contributions by the Boards, in recoupment thereof for the last three years, were :—

				Expenditure.			Contributions.		
				£	s.	d.	£	s.	d.
1903-4	...	...	...	3,469	12	4	1,389	10	9
1904-5	...	...	...	3,789	0	9	1,887	3	1
1905-6	...	...	...	2,730	6	0	1,394	2	3
1906-7	...	...	...	3,422	10	6	2,292	19	6

It, therefore, follows that the contribution of 3 per cent. is not sufficient to cover the cost of the present administration.

I am pleased to report, that in every case the contribution of 3 per cent. has been paid to the Consolidated Revenue Fund, by the Pastures Protection Boards.

Under the Pastures Protection (Amendment) Act No. 20 of 1906, the Boards have been relieved of their liability, amounting to £50,565 15s. 9d., under Sheep Account, and in lieu are required to expend a certain amount, as detailed in Clause 13 of Act above quoted, in the destruction of rabbits on public lands. The carrying out of these conditions, will form a subject of inquiry and inspection by Audit officers during the current year.

SEED

SEED WHEAT REPAYMENTS.

Claims for outstanding amounts, due to the Government on account of Seed Wheat, distributed in various years as far back as 1889, have not met with the response, which might reasonably have been expected, taking into consideration the recent run of bounteous harvests, to say nothing of the generous action of the Government, in advancing in time of stress, and foregoing the interest which in most such undertakings would be charged for the accommodation.

The reduction for the year amounts to £6,097 6s. 11d., leaving £37,956 13s. 5d. still owing, out of a total of £127,018 5s. 6d. advanced (*vide* statement below).

Year of Advance.	Amount Advanced.	Outstanding—		
		At 30th June, 1905.	At 30th June, 1906.	At 30th June, 1907.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
1889	13,508 13 11	4,217 8 3	4,115 15 7	4,027 8 0
1895	5,216 11 3	1,493 0 2	1,453 0 8	1,407 8 10
1896	14,577 7 1	6,760 8 4	6,373 3 10	6,213 12 0
1897	540 2 7	209 18 6	209 18 6	207 7 10
1899	5,779 1 7	2,949 1 2	2,764 12 8	2,642 5 1
1900	200 0 0	123 13 11	123 13 11	121 13 11
1903	87,196 9 1	33,845 0 10	29,013 15 2	23,336 17 9
Totals £	127,018 5 6	49,598 11 2	44,054 0 4	37,956 13 5

Of the above total—£127,018 5s. 6d.—only £81,070 has been repaid, while £7,991 has been written off. Thus the loss up to the present, assumes the enormous proportion of 36·17 per cent.

It has been urged by this Department, that drastic means should be used to enforce payment, *but the Department of Mines has been averse to such measures.*

During the year, abundant evidence has been forthcoming of the efficacy of invoking the aid of the Crown Solicitor, and the time appears ripe for strenuous action in effecting settlements wherever possible, with a view to closing the whole matter.

PROSPECTING VOTE—GOLD AND OTHER MINERALS.

Reference was made to the operations under the Prospecting Vote in the Report of 1904–5. Attention was drawn to the alteration of the terms of the Vote, which was made with the object of empowering the State to recover portion or whole of the aid in those cases, where payable results were obtained. As will be seen by the following statement, the anticipations have not been realised.

The Parliamentary Votes for this object (Years 1887 to 1907) total £435,673

The Expenditure, comprising Advances to Prospectors, Travelling Expenses of Departmental Officers, and other small items of Administration, total £377,647

The Repayments on Account of Advances made total 1,421

Net Payments (the bulk of which will be a final charge against the Revenue) ... £376,226

The cost of Departmental Administration is not included in the £377,647 quoted, and this must form a very appreciable addition to the loss sustained by the State.

If the chances in prospecting are so enormously against success, it would appear wise to consider whether the Vote should not be discontinued, and private enterprise relied on wholly in development of this industry which now, as shown, is so expensively subsidised by the Public Funds.

PART V.

Administrative and Departmental.

During four and a-half years tenure of office, it has been my aim to reduce the cost of Audit to the State (in which I have been ably seconded by the officers of the Department) without in any way sacrificing its efficiency, and this has been successfully accomplished.

The annual cost of audit, including all charges, has been reduced by over £3,500, much new work has been taken in hand, as compared with what was formerly the case, and, on the whole, the efficiency of the audit has been increased.

When I first assumed the charge of the Audit work there were 62, in all, employed; now there are 51, a decrease of 11 men, and the condition of the work, as carried on day by day, is much superior and more up-to-date than before. There is, owing to systematic working, a much wider range in the Audit, and, from this cause, a more efficient and careful style of working in the Departments generally. The limit of improvement is, however, by no means in sight, even with the advances already made.

On the coming into operation on the 1st January last of the Local Government Act of 1906, under which local works in the greater part of the State, passed from the control of the Government to that of the Municipal and Shire Councils, many contracts, chiefly in connection with road works, previously entered into by the Department of Public Works, were still current, and payments on account of these have since been made on the certificates of Engineers, in the employ of the various councils. As, however, the terms of Section 40 of the Audit Act of 1902, clearly indicate, that payments can legally be made only on the certificates of officers of the Public Service, the amounts paid on vouchers certified to by Shire Council officers have been surcharged against the Under-Secretary for Public Works.

A similar course will be adopted, with regard to payments, which it is understood, have yet to be made, as it appears that another three or four months must elapse, before the works in progress under the contracts mentioned can be completed.

In correspondence with this Department on the subject, it has been stated by the Under-Secretary for Public Works, that in consequence of the transfer of District Engineers and others from his staff, to the service of the local councils, there are no Departmental officers who are in a position to give the necessary certificates, and the Minister for Works has sanctioned the presentation of the lists of disallowed vouchers to Parliament for Indemnity as one document, which, under the very exceptional circumstances of the case, in all probability Parliament will not object to pass.

Outdoor Examination of Salaries and Contingent Payments.

The check applied, by the Outdoor Officers, to the Salary and Contingent Payments, at the various Departments, has been continued during the past year with most satisfactory results.

Suggestions

Suggestions embodying many improvements, combined with a saving in time and labour, have been made, adopted, and found beneficial in a number of Departments. Economy too has not been overlooked, and valuable savings have been effected.

In some cases in past years, the Audit Office was treated with rather scant consideration as regards the character of the staff employed, and it was found that there were several very inefficient and objectionable members among the employees. These have been gradually weeded out, and in my endeavours I found very sympathetic help afforded by the late members of the Public Service Board. Later action of the Board has drawn my attention more particularly to the danger which threatens the proper working of the Audit (by the existence of a power in the choice of the staff required), whereby the Public Service Board can insist upon the employment of an officer, even against the expressed objection of the Auditor-General. I am well aware that personally, the position of Auditor-General is not in any way subject to supervision or interference of any outside parties (the Public Service Board included), and that my responsibility is to Parliament alone; that being so, I deem it only right that in the provision of the staff the Auditor-General should be consulted and his opinions respected, subject to the decision of Parliament, by whom the supplies are appropriated.

It is trusted that, in future, the appointment of officers to vacancies occurring in the Audit Staff, may be made only after due consideration of the necessities of the case, and that where the Auditor-General can show well-founded objections to any such appointment, they should be respected.

It is an open question, to my mind, and one well worthy of consideration, whether the officers of the Audit Department, as officers of the Parliament, should not be detached, from the ordinary clerical staff under the supervision of the Public Service Board, and be placed under the governance of the Auditor-General, who should, as regards appointments and dismissals of staff, be empowered to communicate directly with the Executive.

Another very important matter has also been placed in hand during the year. Measures have been initiated, having as their final objective a uniform basis of Accounts in all Departments of the State, that is to say, that the method of treatment in book-keeping and final Accounts shall be uniform, and that subsidiary books shall be adopted only in special cases where certain detail is required for departmental business or information.

The investigation carried on by my staff during the year, elicited the fact that in certain directions the account and book-keeping had been very defective, and, that as a consequence, correct cost returns were exceedingly difficult to obtain, even if they could be got at all; the result being that, whenever statements of cost were required, increased expense was necessarily incurred owing to the imperfect and confused condition of the entries in the books; while in some cases it was ascertained that the same detail was found in two or more directions, involving a needless and wholly extravagant expense in both staff and material.

It

It is hoped, by the careful and continuous efforts of the Chief Accountant to the Treasury, in whose hands the matter has been placed, (*with the view of the creation of a proper and uniform basis*) that the inquiry will result in not only a vastly improved system of treatment, but in economy and facilitation of audit, which is now hindered, and its cost increased by the systems adopted varying extremely.

This is one of the numerous improvements advocated and largely carried into effect by the Premier and Colonial Treasurer, under whom indeed the matter is placed statutorily, see (section 74) of Audit Act of 1902.

The reorganisation of the Inspecting Branch, as mentioned in last year's Report, has been attended with very satisfactory results. By judiciously using the services of the Assistant Inspectors, much valuable time of the Senior Inspectors has been available for more important duties.

The Tour Map has also been the means of saving unnecessary travelling, and has answered all the purposes for which it was designed.

Special investigations have been made during the year just concluded into the accounts of numerous subsidised institutions—Pastures Protection Boards, Trusts, Schools of Arts, and the like. I am gratified to be able to report that the whole of the inspections of the ordinary Account and Stores, have been conducted as prescribed by the Audit Act, and the Colonial Treasurer has been advised of the results.

ARREARS ON LAND AND INCOME TAX.

When the accounts of the Land and Income Tax Department were examined last year, the affairs in connection with the arrears of these taxes (collected through the Crown Solicitor) were found to be in a most unsatisfactory condition.

The amount of taxes then outstanding was no less than £40,000. I am pleased to report that the total amount now outstanding has been reduced to £13,000.

This result has been achieved in a great measure through the persistent action of this Department.

INSPECTION OF ACCOUNTS AND STORES.

Accounting Officers.

The general result of these inspections has been most satisfactory. There have been a few errors, and sundry amounts have been recovered. (*See Appendix O.*) The major portion of same has been paid to the Consolidated Revenue Fund.

The long-standing matter, as to the manner in which salaries have been paid by one of the largest Departments (referred to in my last Report) has been settled, to some extent, satisfactorily, the most important complaint—that of obtaining acquittances before payment—having been decided against, and the instructions of the Premier issued for its discontinuance.

The

The number of offices inspected during the year, inclusive of special inspections, was :—

Railways and Tramways	...	...	...	...	...	191
Old-age Pensions	...	...	...	...	...	126
General Inspections—Metropolitan District	...	...	...	...	...	121
Do Country Districts	...	...	...	...	...	918
Inspections, Stores and Supplies	...	...	...	...	...	173
Total						1,529

Stores and Supplies.

The wisdom of the provisions in the Audit Act, 26 of 1902, relating to stores and materials generally, has been further demonstrated by the results obtained.

If a reference be made to previous Reports, it will be seen that in 1903–4 the total value of stocks is shown as £900,241 11s.; in 1904–5, £889,558 7s.; and in 1905–6, £755,908 9s. 8d.; 1906–7, £651,672 7s. 11d.

The reduction in value of stores held, is no doubt an evidence of economy, as well as greater care on the part of Departments generally.

I am pleased to report that my inspectors found the system of accounts much improved as compared with past years.

LOCAL GOVERNMENT ACT, 1906.

This Act provides for the appointment of “Examiners of Accounts,” whose duties are to inspect the accounts of the Councils and report irregularities, with powers of disallowance and surcharge.

The appointment of a special staff of Examiners, would have entailed a large cost for the salaries and travelling expenses of competent officers. I therefore agreed to undertake these important duties with my present staff of Inspectors, in the initial stages of local government, until such time as the full working of the Councils would demand an increase of staff. Of course this work is only in its infancy, but I have been enabled up to the present to carry out all the necessary duties without any additional officers. This I submit reflects very creditably on all concerned, as it has been the means of saving the taxpayers a very large amount of expense.

Already it has been made apparent, as the result of examination of the accounts of two municipalities by my Inspectors, that the supervision exercised over the respective Council Clerks had been lamentably weak, and in another, local audit of such little value, that large embezzlements of the Council’s Funds had resulted.

In each case the matters have been reported to the Minister for Works for necessary action.

STORES AND STATIONERY SUPPLIES.

Dissatisfaction with the conduct of Stores Supply, has been the rule for many years and has intensified of late, notwithstanding the fact that the matter is a very small

small one, only involving, say, £125,000 per annum, and the equally certain fact that much more attention is being now paid to the Stores and Stationery Supplies, and that they are in better condition than formerly.

The principal source of all the trouble has been, to my mind, the attempt to centralise the whole business under one roof and head, instead of making the head of each Department responsible for his own part of the Stores, &c., used.

At the time when Government business was small, it was perhaps both practical and wise to have one central staff, responsible for purchase and stock of all articles required; but as business grew, and offices became widely distributed, the system of centralisation in such trifling detail, became a hindrance and annoyance to Departments instead of a help.

Many attempts have been made to improve matters, but all with the same defect in them, viz., the centralisation of the work, and the interference of the central body, with the officers in charge of and responsible for the works.

The present trouble and annoyance might very easily be done away with, and at the same time a large economy effected, by the adoption of a method which would ensure the responsibility being placed upon the right shoulders in each Department, and thus create a proper feeling in each case, as it is considered that, where officers have no responsibility in connection with supplies, they naturally will be more careless in their use.

It would seem to be advisable, to have a central purchasing vote, under the control of the Treasurer, who would allot to each Department the limit within which they would be allowed to purchase supplies, the central vote being recouped month by month as Stores are used by a transfer from the annual departmental vote.

By this means the Treasurer, would always have command of the supplies, and the Department would show the actual cost of each individual work, which is not the case at present, while the whole of the central office, at present costing over £7,000 per annum, would not be required, and the cost would be saved to the State.

As regards the work done during the twelve months under review, it has been fairly satisfactory and progress is evinced of a gratifying character.

Stores and supplies are now regularly examined by my staff as prescribed in the Audit Act of 1902. Strenuous efforts are being made to bring every office into a uniform style of Account and to ensure correct stocktaking.

The drawbacks of the system followed at present in the supply of stores and material for the requirements of the Public Service are :—

1st. That the present method is one which shows incorrectly in the Estimates and Accounts: the individual departmental estimate, as laid before the Parliament, does not show the amount required for Stores and Supplies, to obtain which, recourse must be had to the Department under which, there is a massed Vote provided for all departments: Thus the Estimates in this respect are not correct, as they do not show the true cost of any individual department

2nd. The system is, in my opinion, a most unnecessary and expensive one.

3rd.

- 3rd. That all responsibility for cost of Stores, is taken away from the chief officers, and that the arrangement is calculated to encourage carelessness in ordering.
- 4th. The Stores Department is not in a proper position to grade or supervise the offices.
- 5th. That the present system is not applicable to all the Stores supplied, and there are certain branches or divisions, which are of necessity obliged to order their own material.
- 6th. That the Clerical Staff is now more costly than formerly, and the work done wholly unnecessary under any proper and business like system—Salaries now cost about £7,100 per annum.

Hence I drew the attention of the Honorable the Colonial Treasurer, to the need for a system, to be brought in, which should largely improve and benefit the Accounts whilst at the same time it should be productive of economy; and upon receipt of my minute thereon, the Colonial Treasurer at once appointed a committee to inquire into the matter, the Chairman thereof being the late Under Secretary for Public Works.

It was then represented by the said Chairman, without calling a meeting of the Committee, that there were certain questions involved which should be treated by the Public Service Board, upon which, the whole question was remitted to them some four months ago, but nothing has been heard of the subject since. It is a matter for regret, that some decisive action is not taken to settle this question without delay, as it is of considerable importance, both in the light of economy and correct accounting for stores and material.

DEFAULTERS AND THEIR TREATMENT.

This matter has been prominently brought under notice, during the year under review, by the differentiation in the treatment of certain cases where defalcations have been discovered, and the leniency displayed in one instance is, in my opinion, calculated to injure and destroy the restraining influence, which a careful audit might be expected to have upon persons who are criminally inclined.

Thus, a Pastures Protection Board's Officer, who had failed to account for moneys collected by him in the execution of his official duties, was promptly prosecuted, and in due course sentenced to eighteen months' imprisonment in Darlinghurst Gaol.

In another case, in which the officer concerned was a Forest Guard, inspection revealed the fact that not only were his returns short of what they should be, but that he had deliberately entered smaller sums than those received in his receipt books and office books, and that, to avoid detection, he had also falsified his returns to the District Officer, and successfully covered his defalcations until my Inspector examined his accounts.

On the matter being reported, a prosecution was ordered, and the papers were forwarded to the Crown Solicitor for action. The papers were afterwards withdrawn, and the offender was allowed to return the amount of the defalcations, being subsequently dismissed, and the action abandoned.

Having

Having drawn attention to the matter in the fulfilment of what I conceive to be my duty, I refrain from further remark upon the case, the correspondence in respect of which will be found in *Appendix S*.

The departmental checking of such collections was manifestly weak, and improvements therein have, I am informed, since been made.

Similar discrepancies appear in the treatment of defaulters by Municipal authorities and others, as for instance :—

A council officer at Ashfield is discovered to have defrauded the Council, and is very properly prosecuted and sentenced.

An officer at Parkes having defrauded the Council to the extent of £256 2s. 6d. while employed by them, is allowed to pay the sums abstracted, having in the meanwhile obtained a better position in a Shire office.

An officer at South Shoalhaven having been discovered as deficient in cash to the amount of £131 15s. 10d. was allowed by the Council to repay the sums abstracted, on the plea that “no felony was intended,” and has since left the district.

The two cases mentioned herein have been reported to the Minister, in whose charge the administration lay, but on reference to the Crown Solicitor, an opinion was given, that under the terms of the existing Act, Councils could not be ordered to prosecute.

Some provision seems to be required to ensure at least fair and equal treatment in these matters.

Cases of Default.

The following cases of default came under notice during the past year :—

William Hardgrove, Government Savings Bank, Bourke, deficiency £49. Amount recovered from moneys due to Commonwealth Government (suspended pending final action). Officer imprisoned.

Sydney Lancelot Moffitt, Government Savings Bank, Coraki, £549 1s. 5d. Recovered from Commonwealth Government £200; and the balance of guarantee, £100, deducted from moneys due to Commonwealth (suspended pending final action); £249 1s. 5d. written off Profit and Loss Account of the Bank. Officer imprisoned.

F. H. Delaney, Government Savings Bank, Dubbo, deficiency £30. Claim made upon Commonwealth Government, but not yet paid. Officer convicted, but released under First Offenders' Act.

J. A. Orme, Government Savings Bank, Obley, deficiency £21 6s. 7d. Recovered from moneys due to Commonwealth Government (suspended pending final action). Officer convicted; sentenced to twelve months imprisonment, but sentence suspended if within six months guarantees be found to repay £50.

William

William James Stafford, Government Savings Bank, Wyong, deficiency £899 2s. 3d. Recovered from moneys due to Commonwealth Government £253 3s. 3d. (suspended pending final action) ; £645 19s. written off Profit and Loss Account of the Bank. Officer levanted.

J. M. Toohey, clerk, Government Savings Bank, Sydney, deficiency £489 8s. 7d. Paid by relatives £289 8s. 7d., recovered from Treasury Guarantee Fund £200. Officer deceased.

Joseph F. da Silva, Forest Guard, Bellingen, deficiency £101 3s. 2d. Recovered ; allowed to make good the deficiency (see p. 231). Officer dismissed.

Harold McMahon Johnston, Secretary, Port Macquarie Pastures Protection Board, deficiency £253 8s. 3d. Recovered from salary and allowances due, &c., £19 8s. 8d. ; balance irrecoverable, and forms a loss against the funds of the Board. Officer imprisoned.

In addition to the above, the following cases came under notice of my inspectors in their capacity of Examiners of Accounts under the Local Government Act No. 56, 1906, viz. :—

H. B. Pulver, late Council Clerk, municipality of Parkes, deficiency £256 2s. 6d., of which he has made good by consent of the Municipal Council the sum of £213 19s. 2d., leaving a balance of £42 3s. 4d. to be recovered.

R. C. Leeming, Council Clerk, South Shoalhaven, municipality (Terara), deficiency £131 15s. 10d.

Both these cases have been reported to the Minister for Works and the respective Mayors in terms of the Act, but I am not advised of what action has been taken.

MISCELLANEOUS.

The usual Certificates of Discharge have been issued to the Treasury under Section 46 of the "Audit Act of 1902." Any sums disallowed are shown in the *Appendix N*.

Payments on account of Working Expenses, Railways and Tramways, exceeded the appropriations by the sum of £184,352 15s. 6d., for which an Indemnity Bill is required.

The Mint Bullion Account, and the Accounts of the Government Savings Bank, and the Miners' Accident Relief Board, have been examined, and found to correspond with the books and supporting vouchers.

The following special Statements, not otherwise referred to above, are also appended for information, viz. :—

Appendix C.—Statement of Authorities granted by the Governor and Executive Council, under Section 34 of the "Audit Act of 1902," for the transfer of balances of Appropriations to supplement the Votes for other Services found insufficient to meet the requirements of such services.

Appendix O.—Statement of Surcharges raised upon the Revenue and Expenditure Accounts; and the amounts recovered or in course of recovery.

Appendix P.—Statement of Authorities granted by the Governor and the Executive Council in relief of Accounting Officers, under Section 51 of the "Audit Act of 1902."

Appendix M.—Copies of cases submitted by me, for the opinion of the Attorney-General and Crown Solicitor, under Section 15, are appended hereto, as required by Section 61 of the "Audit Act of 1902."

Appendices K and L.—Statement of Advances to Trustees, Public Officers, and others, which have not been adjusted at this date.

Appendix R.—The Public Accounts Committee not having been called together during the year, no report is available for attachment, as shown by the letter of the Secretary to the Committee.

SYNOPSIS OF REPORT.

The most important points as shown in the transactions of the year under review are :—

Consolidated Revenue Fund.

RECEIPTS :—

Total Receipts were £13,406,544.

Total Disbursements were £11,913,272—exclusive of transfers to Public Works and Closer Settlement Funds.

Excess Receipts over Disbursements, £1,493,272.

EXPENDITURE :—

EXPENDITURE :—

During 1906–7 under appropriations of Parliament was £11,652,406. Treasurer's Advance Account, to be recovered, £31,526, and to be appropriated, £44,988. Total, £11,913,272.

Only exceeded the Appropriations in one instance, viz, the Railway Commissioners, who received and expended £184,352 15s. 6d. more than was actually voted, for which an Indemnity Bill is required.

On Old-age Pensions during the last six years amounted to £3,071,308.

DEFICIENCY :—

The total funded upon the Consolidated Revenue up to and including 30th June, 1907, was £1,561,632.

If the Cash balance, £1,471,344, be deducted, the actual deficiency would be £90,288.

As funded entails a liability upon the Revenue of the year 1907–8 of £448,283.

Public Works and Closer Settlement Funds.

The Public Works Fund was established during the year; the receipts totalled £720,222, and expenditure £427,598.

The cost of Works paid therefrom, formerly chargeable to Loan Account, approximated £350,000.

The Closer Settlement Fund was simultaneously created. The receipts amounted to £484,491, and expenditure (in purchase of two estates, &c.) was £286,235.

The Consolidated Revenue contributed £918,051 to these two funds.

Auxiliary Funds.

These were not in use at the close of the year as a cover to overdrafts on the Revenue and Loan Accounts.

Loans and Public Debt.

The proceeds of Stock sold were £2,820,873. The liability incurred (face value of stock) was £2,826,382.

The total Loan Expenditure (net) on Public Works and Services was £1,058,553.

The repayment of Loans totalled £2,077,500.

The Public Debt on all services was £85,607,832.

The debt was reduced during 1906–7 by £33,902.

The total interest payable on the whole Public Debt as at 30th June, 1907, was £3,042,432.

The interest paid on other accounts during 1906–7 was £89,115.

The value of Debentures and Treasury Bills finally discharged was £782,784.

CONCLUDING

CONCLUDING REMARKS.

The Report for the year has been compiled upon the lines adopted in previous Reports, for the reason that it is thought to be an important matter, so far as possible, to preserve a continuity of form, in order that comparisons of the results, year by year, may be facilitated.

Hence, to a certain extent, the paragraphs will be found to be, partly, a repetition in form and phrasing of what has already been written; this was unavoidable, if the object mentioned above was to be secured.

The favourable results of the year 1906-7 constitute a record in the finances of the State.

The Treasurer's completed Abstracts of Receipts and Disbursements were first received by me on the 26th July; but prior to that date much had been done to lessen the work of examination by the Treasurer kindly supplying accounts and statements in parts as completed.

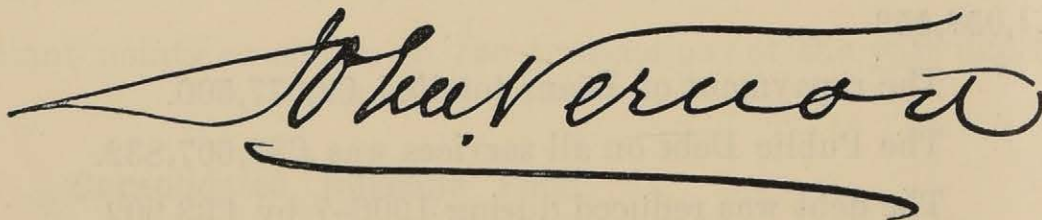
The Treasurer's accounts were returned, after examination, for certain necessary alterations, and were finally received by me for audit on the 17th August, 1907.

It is believed that it will be found that this Report gives a clear, concise, and complete review of the transactions of the Treasurer, during the financial year 1906-7, and of their effect upon the finances of the State.

Diagrams illustrative of the subjects treated are given in five cases, and will be found of assistance, if a comprehensive view of the accounts in certain directions is required, without the trouble of combining long sets of figures.

The early publication of results is simply due to the energy and assiduous labour of my officers, who have worked early and late, combined with the generous help and assistance given by the Treasury and other Departments in carrying out any requests for explanations and alterations, where needed; such assistance is here gratefully acknowledged, most particularly with regard to my own staff.

The Treasurer's Abstracts of the Public Accounts, now submitted to the Legislature, have been exhaustively examined with the Vouchers to Receipts and Disbursements, as set out in the Cash Sheets; the balances shown on the various accounts have been compared with the Bank sheets furnished by the Banks keeping the Government Accounts; and, collectively, are hereby certified to have been found correct, with the exceptions to which attention is drawn in the Report and Appendices, and certain queries still under consideration.



Auditor-General.

Department of Audit,

Sydney, 9th September, 1907.

APPENDIX A.

ADVANCES TO TREASURER.

STATEMENT OF ACCOUNTS TO BE RECOVERED, 1902-6.

Account.	1902-3.	1903-4.	906-7.	Total.	Recoverable from—
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Seed Wheat	13,363 18 3	Various.
Fodder for Farmers in Drought-stricken Districts	7,065 19 7	.....	.....	.....
£	20,429 17 10	.....	.....	20,429 17 10
Seed Wheat	2,981 17 4	Various.
Fodder for Farmers in Drought-stricken Districts	1,772 13 10	.....	.....
£	4,754 11 2	.....	4,754 11 2	
Hong Kong Government	58 15 6	Imperial Government.
Mauritius Government	394 1 9	.....
Cape of Good Hope Government	357 19 0	.....
Transvaal Government	42 6 6	.....
Straits Settlement Government	193 4 0	.....
Transvaal Government—On account Seeds	70 14 3	.....
Mercantile Marine Pensions	1 2 0	.....
Sierra Leone Government	24 3 4	.....
Federated Malay States Government	72 11 3	.....
Cape of Good Hope Government—On account Seeds	1 10 3	.....
Board of Trade, London—On account Pilot Steamer, "Captain Cook."	119 6 7	.....
£	1,335 14 5	1,335 14 5	
Government House Insurance	132 0 4	Federal Government.
Broughton Island Experiments	455 18 2	.....
Commerce Act	63 16 4	.....
£	651 14 10	651 14 10	
Paymaster, Treasury	900 0 6	Various.
Stamp Exchange Account	121 13 3	.....
Industrial Arbitration Salaries	133 6 8	.....
Rabbiters, Fossickers, &c.	156 17 4	.....
H. J. Greville	26 18 6	.....
Three Corners Bore Water Trust	29 11 0	.....
Broughton Island Experiments	59 10 0	.....
Weights and Measures—Salaries	12 10 0	.....
W. Ferris	7 0 0	.....
Lands—Salaries	214 0 6	.....
Sydney University	18 16 4	.....
£	1,680 3 7	1,680 3 7	
<i>Loan Services.</i>					
Bellevue Hill Tramway	101 3 0	Various.
General Reticulation, &c., Mains	17,876 13 7	.....
£	17,977 16 7	17,977 16 7	
Public Parks, &c.	12 6 6	Public Works Fund.
Newington Asylum	19 19 0	.....
Village Settlement	31 10 0	.....
Road, Jindabyne to Kosciusko	8,313 7 0	.....
Newcastle Hospital	1,000 0 0	.....
Public Buildings	190 7 6	.....
Bridges	100 0 0	.....
£	9,667 10 0	9,667 10 0	
Peel River Estate	180 2 6	Closer Settlement Fund.
Cunningham Plains Estate	32 16 0	.....
£	212 18 6	212 18 6	
£	20,429 17 10	4,754 11 2	31,525 17 11	56,710 6 11	

APPENDIX B.
CONSOLIDATED REVENUE ACCOUNT.

STATEMENT OF APPROPRIATIONS, EXPENDITURE, and BALANCES SURRENDERED during 1906-7.

	* Appropriation or Treasurer's Estimate.	Expenditure.	Balance Surrendered.	Excess Expenditure over Voted Appropriation for the Department.
UNDER SPECIAL STATUTES.				
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Schedules to the Constitution Act and Supplements	39,461 0 0	38,906 5 5	554 14 7	.....
Interest on and reduction of Public Debt	3,519,416 0 0	3,502,156 2 7	17,259 17 5	.....
Repayments to State Debt Commissioners under Act of 1905, 59 Vic. No. 6, on account of Bogan Scrub Clearing	5,089 16 6	5,089 16 6	.....	.....
Other Special Appropriations	891,985 0 0	893,025 13 5	.....	4,040 13 5
	4,455,951 16 6	4,442,177 17 11	17,814 12 0	4,040 13 5
UNDER ANNUAL APPROPRIATION ACT.				
Supplement to Schedules	1,622 0 0	1,614 14 2	7 5 10	.....
Executive and Legislative	32,496 0 0	31,017 6 8	1,478 13 4	.....
Colonial Secretary	1,010,443 0 0	989,917 5 8	50,525 14 4	.....
Treasurer and Secretary for Finance and Trade—				
Departments generally†	591,135 0 0	522,284 5 9	68,850 14 3	.....
Railways and Tramways	3,026,506 0 0	3,210,858 15 6	.....	184,352 15 6
Advance to Treasurer	150,000 0 0	76,513 9 11	73,486 10 1	.....
Attorney-General and Justice	325,187 0 0	309,818 11 9	15,368 8 3	.....
Secretary for Lands.....	304,153 0 0	315,668 7 2	.....	11,515 7 2
Secretary for Public Works	883,160 0 0	885,009 0 3	.....	1,849 0 3
Public Instruction, Labour, and Industry	987,893 0 0	982,600 13 6	5,232 6 6	.....
Secretary for Mines and Agriculture	157,156 0 0	145,731 18 6	11,424 1 6	.....
	7,499,751 0 0	7,471,094 8 10	226,373 14 1	197,717 2 11
Adjustment of Treasurer's Advance Account, 1905-6.....	80,866 18 3	80,866 18 3	.....	.....
In anticipation of Loan Votes, 1906-7.....	376,910 0 0	145,903 2 2	231,006 17 10	.....
Public Works Fund—two-thirds of the net proceeds of the Sale of Crown Lands, 1905-6 (exclusive of interest), less 20 per cent.....	368,051 1 2	338,051 1 2	.....	.....
Public Works Fund—Grant in Aid.....	350,000 0 0	350,000 0 0	.....	.....
Closer Settlement Fund—Grant in Aid	200,000 0 0	200,000 0 0	.....	.....
	1,375,827 19 5	1,144,821 1 7	231,006 17 10	.....

* Some appropriations have been varied under 34th section of the Audit Act— vide Statement of Executive Council authorities, Appendix D, folio 201.
† Includes Government Savings Bank Appropriation, £21,340.

APPENDIX C.

STATEMENT OF TRANSFERS of APPROPRIATIONS during 1906-7 authorised by MINUTES of the GOVERNOR and Executive Council under Section 34 of the Audit Act of 1902.

Vote Increased.		By—		From—		To—		By Transfer from Vote.		No. of Executive Authority.
Item No.		£	s. d.	£	s. d.	£	s. d.	Item No.		
90	Treasury—Contingencies	600	0 0	26,224	0 0	26,824	0 0	123	Darling Harbour Resumptions—Interest on compensation money.....	26
97	Shipping Master—Contingencies	20	0 0	2,771	0 0	2,791	0 0			
106	Resumed Properties—Contingencies	300	0 0	10,887	0 0	11,187	0 0			
108	Agent-General—Contingencies	2,750	0 0	8,406	0 0	11,156	0 0			
112	Insurance, &c., English Shipments	200	0 0	200	0 0	400	0 0			
120	Interest on uninvested Cash Balances	460	0 0	15,800	0 0	16,260	0 0			
125	Claims for refunds of Pilotage, &c.	120	0 0	150	0 0	270	0 0			
131	Gratuities to Officers on retirement	3,500	0 0	10,000	0 0	13,500	0 0			
155	Department Attorney-General and Justice—Contingencies...	200	0 0	10,055	0 0	10,255	0 0	159	£50 Registrar in Bankruptcy—Contingencies	24
								160	100 Probates and Intestate Estates—Contingencies.. ..	
								169	50 Allowances to Inspectors under Liquor Act	
173	Purchase of Law Books, &c.	500	0 0	1,000	0 0	1,500	0 0	174	250 To pay Officers granted leave prior to retirement.....	24
176	Legal Expenses	1,000	0 0	6,250	0 0	7,250	0 0	175	250 To provide new positions created after Estimates.....	
179	Lands Department—Contingencies	9,700	0 0	275,318	0 0	285,018	0 0	161	Sheriff—Contingencies.....	22
183	Purchase of Parks, &c.	3,000	0 0	12,000	0 0	15,000	0 0	113	£5,000 Exchange on Remittances	26
185	Postage, &c., Lands Department	150	0 0	4,500	0 0	4,650	0 0	122	4,700 Interest on Advances by London Banks	
198	Roads	3,000	0 0	320,146	0 0	323,146	0 0	123	Darling Harbour Resumptions—Interest on purchase money.....	
203	Dredge Service	3,000	0 0	75,000	0 0	78,000	0 0	179	Department of Lands—Salaries.....	19
209	Equipment, &c., Department of Works	1,000	0 0	25,000	0 0	26,000	0 0			
214	Metropolitan Board of Water Supply and Sewerage—Con- tingencies	1,700	0 0	125,847	0 0	127,547	0 0	123	Darling Harbour Resumptions—Interest on purchase money.....	26
217	State Children Relief Department	500	0 0	65,918	0 0	66,418	0 0	119	£1,000 Sewerage and Water Rates.....	26
232	In aid of Educational Institutions	1,350	0 0	7,000	0 0	8,350	0 0	140	700 Sydney Branch, Royal Mint	
								122	Interest on Advances by Banks in London.....	
237	Stock and Brands Branch	800	0 0	14,078	0 0	14,878	0 0	123	Darling Harbour Resumptions—Interest on purchase money.....	26
243	Cost of subsidising Agricultural, &c., Societies	1,000	0 0	9,000	0 0	10,000	0 0	114	£200 Commission on payments by Banks in Sydney	26
								122	100 Interest on Advances by Banks in London.....	26
								236	500 Department of Mines—Contingencies	21
								244	Subsidies to Agricultural, &c., Societies, &c., on special conditions.....	25

APPENDIX D.
PENSIONS, 1906-1907.

Account.	Authority.	Payable from—	New Pensions.	Lapsed Pensions.	Annual Rate as at 30th June, 1907.
Public Service Superannuation Account.	Act No. 8 of 1903...	Consolidated Revenue and Contributions from Officers' Salaries.	£ s. d. *10,959 13 9	£ s. d. †7,257 17 11	£ s. d. 125,269 0 4
4th Schedule—Superannuated Officers (Schedule B).	Act 32 of 1902.....	Consolidated Revenue (£3,500) ...	668 13 10	228 11 5	3,499 2 10
„ Judges	Act 35 of 1900 and Act 32 of 1902.	„	1,820 0 0	Nil	5,460 0 0
„ Supplement—Military and Pilots' Widows.	Annually voted ...	„	Nil	30 0 0	912 7 6
„ Supplement—Inspectors of Stock—Pensions Account.	„ ...	„	Nil	Nil	676 15 0
Schedule C—Stipends to Clergy ...	Constitution Act ...	„	Nil	300 0 0	1,780 17 6
Superannuation Act Repeal Act of 1873.	36 Vic. No. 29	„	Nil	Nil	1,008 4 4
District Court Judges	Act 4 of 1901	„	Nil	Nil	750 0 0
Police Superannuation and Reward Fund.	Act 28 of 1906.....	Partly from accumulated funds, contributions from officers' salaries, and balance paid temporarily from Consolidated Revenue.	9,037 18 8	1,428 12 6	39,855 7 0
Pension to Constable J. F. Alford...	Annually voted ...	Consolidated Revenue	Nil	Nil	45 12 6
Sir Henry Parkes' Family Grant ...	60 Vic. No. 3	„	Nil	80 0 0	310 0 0
Total			£ 22,486 6 3	9,325 1 10	179,597 7 0

* Includes £1,392 7s. 2d. payable by the State on account of pensions to officers who were transferred to the Commonwealth.
† Includes those returned as lapsed by the Commonwealth, and also those transferred to 4th Schedule.

APPENDIX E.

STATEMENT showing Appropriations for LOAN SERVICES and transactions thereon, to 30th June, 1907.

Head of Service.	Appropriations under Acts of Parliament.	Gross Expenditure to 30th June, 1907.	Repaid.	Net Expenditure to 30th June, 1907.	Balances.	
					Written off.	Retained for Expenditure, 30th June, 1907.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Railways and Tramways.....	60,235,319 3 1	50,974,430 3 10	978,107 10	149,996,322 13 9	9,745,087 9 8	523,903 19 8
Public Buildings and Sites.....	5,087,188 10 11	4,356,755 14 1	31,064 9 8	4,325,691 4 5	715,962 5 8	45,535 0 10
Water Supply and Sewerage...	11,744,854 14 6	11,258,692 8 2	176,147 16 9	11,082,544 11 5	320,479 8 9	341,830 14 4
Water Conservation, Artesian Boring.....	1,163,799 0 0	1,225,530 5 8	124,948 16 11	1,100,581 8 9	18,413 15 9	44,803 15 6
Roads and Bridges	2,032,579 0 0	1,843,231 7 4	58,648 19 11	1,784,582 7 5	237,229 10 3	10,767 2 4
Harbours and Rivers Navigation	4,595,247 0 6	4,559,507 11 3	151,656 17 0	4,407,850 14 3	174,302 15 7	13,093 10 8
Darling Harbour Wharfs Resumptions	1,339,206 0 0	1,278,376 7 9	159,180 8 3	1,119,195 19 6	2,740 14 2	217,269 6 4
Sydney Harbour Trust	5,117,562 1 6	5,077,777 3 1	22,616 18 10	5,055,160 4 3	21,506 16 1	40,895 1 2
Immigration.....	577,176 0 0	569,930 0 0	.....	569,930 0 0	7,246 0 0	.....
Repayments—Loans	11,825,100 0 0	10,373,430 0 0	600 0 0	10,372,830 0 0	900,370 0 0	551,900 0 0
Commonwealth Services.....	103,748,031 10	91,517,661 1 2	1,702,971 17 5	89,814,689 3 9	12,143,338 15 11	1,790,003 10 10
Public Works, Queensland.....	3,744,613 7 9	3,477,243 0 6	46,595 19 8	3,430,647 0 10	313,966 6 11	.....
	74,761 0 0	49,855 8 6	.....	49,855 8 6	24,905 11 6	.....
Total.....	£ 107,567,405 18 3	95,044,759 10 2	1,749,567 17 1	93,295,191 13 1	12,482,210 14 4	1,790,003 10 10

RECONCILIATION.

Total Appropriations, as above.	£ s. d. 107,567,405 18 3	Net amount of Loan Expenditure, 30th June, 1906, as above	£ s. d. 93,295,191 13 1
Add Loans, 1842 to 1855, not included	705,200 0 0	Net amount of Loans raised, as per Public Debt Statement, pages 123-129	89,221,037 16 6
Add Water and Drainage Act, No. 93 of 1902..	£1,000,000	Add Treasury Bills raised for	£ s. d.
Less portion included above ...	200,000	Loan Services, 55 Vic. No. 7	3,983,077 1 9
	800,000 0 0	„ „ 63 Vic. No. 46	3,972,506 6 6
		„ „ 64 Vic. No. 10	986,564 10 0
		„ „ Act No. 94 of 1902.....	3,964,044 9 5
		„ „ Act No. 14 of 1903.....	249,684 7 6
	109,072,605 18 3	„ „ Act No. 8 of 1904	1,901,928 15 0
		„ „ Act No. 31 of 1904.....	239,100 0 0
Deduct Reappropriations to other services	278,662 12 8	„ Amount short raised under 36 Vic. No. 17, and made good from Consolidated Revenue.	175,838 13 1
Appropriations, as per Public Debt Statement, pages 123-9	£ 108,793,943 5 7		15,472,744 3 3
			104,693,781 19 9
		Less Treasury Bills paid off, 55 Vic. No. 7	3,996,000 0 0
		„ „ 63 Vic. No. 46	3,998,500 0 0
		„ „ Act No. 94 of 1902.....	2,074,500 0 0
		„ Immigration Debentures, 1842-1855	705,200 0 0
		„ Amount over raised	67,364 15 5
		„ Credit Balance, 30th June, 1907	557,025 11 3
			11,398,590 6 8
		Total as above.....	£ 93,295,191 13 1

APPENDIX F.

SERVICES PROVIDED FOR BY LOANS.

ABSTRACT of Net Expenditure for Public Works and other Services provided for by Loan Acts, from the commencement of the Loans Account to 30th June, 1907.

HEAD OF SERVICE.	AMOUNT.						TOTAL.		
	£	s.	d.	£	s.	d.	£	s.	d.
Railways and Tramways—									
Railways (opened and unopened for traffic)—									
From Railway Votes				45,230,746	4	3			
„ Harbours and Rivers, &c., Votes ...	641,471	14	5						
Less Transferred to Naval Authorities for Victualling Stores	1,950	0	0						
				639,521	14	5			
				45,870,267	18	8			
Tramways (opened and unopened for traffic)...				4,126,054	15	1			
							49,996,322	13	9
Public Buildings and Sites—									
Justice—									
Court-houses, Police-stations, and Lock-ups	533,423	12	2						
Gaols	188,155	14	4						
Mounted Patrol Barracks (Sydney and Country Districts)	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						
Justice Department and Crown Law Offices	16,261	3	6						
Law Offices, Chancery Square	1,900	0	0						
Offices and Site for Inspector-General of Police	42,693	8	4						
Steam Launch, Water Police	2,730	0	0						
Penitentiary for Females	36,498	17	0						
Juvenile Reformatories	19,946	17	9						
Site and Buildings, Boys' Reformatory ...	7,789	12	4						
Nautical School-ship "Sobraon"	4,550	0	0						
Trial Bay Prison	33,439	14	9						
				1,015,575	6	0			
Lands—Ordinary—									
Lands Department, Head Office	174,344	12	9						
„ Offices, Grafton and Goulburn	1,825	0	0						
Local Land Boards and District Surveyors' Offices	28,186	1	2						
Blockholders' Loan Fund	2,000	0	0						
Loan to Pastures Protection Boards for purchase of wire-netting for destruction of rabbits	25,732	19	7						
Thinning-out and Improving Forest Re- serves and Crown Lands	234,988	11	6						
				467,077	5	0			
Closer Settlement—									
Purchase Myall Creek Estate				139,000	0	0			
Educational and Scientific—									
Sydney University..	230,515	11	1						
Public Schools	689,999	13	1						
High Schools	39,242	2	8						
Sydney Grammar School—Purchase of Site	25,000	0	0						
Technical Colleges and Technological Museums	119,742	3	6						
Agricultural Colleges, Farms, and Viti- cultural Stations	124,086	14	0						
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	7,000	0	0						
Australian Museum	57,549	0	6						
National Art Gallery	68,673	15	1						
				1,416,203	6	5			
Carried forward £				3,037,855	17	5	49,996,322	13	9

APPENDIX F—continued.

HEAD OF SERVICE.	AMOUNT.						TOTAL.
	£	s.	d.	£	s.	d.	£ s. d.
Brought forward ... ..	.....			3,037,855	17	5	49,996,322 13 9
Charitable Institutions, Hospitals, and Institutions for the Insane :—							
Lunatic Asylums—Kenmore, Gladesville, &c.	407,202	15	1				
Benevolent Asylums—Liverpool, Newington, and Rookwood	70,182	18	1				
State Children's Relief Department—Purchase Ormond House	5,800	0	0				
Asylum, Destitute Children	5,000	0	0				
Inebriates' Home	10,999	0	0				
Coast Hospital	16,816	5	5				
Sydney do	63,691	16	9				
Prince Alfred Hospital	83,816	6	0				
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	39,252	15	7				
Waratah Benevolent Home	1,461	4	7				
				739,926	19	0	
Fire Stations ... ..	.....			68,523	11	5	
Recreation—							
Domain	850	0	0				
Botanical Gardens	15,512	17	9				
Public Baths, Woolloomooloo Bay	4,492	19	6				
Centennial Park—Buildings and Improvements	113	14	6				
Jenolan Caves—Accommodation House	15,283	19	4				
Wombeyan Caves do do	1,233	8	4				
Yarrangobilly Caves do do	1,497	2	11				
Kurnell Accommodation House	600	0	0				
				39,584	2	4	
Government Establishments:—							
Colonial Secretary's and Public Works' Offices	152,299	10	10				
Government Printing Office, Building and Machinery	62,597	9	0				
Treasury Buildings... ..	27,791	17	3				
Colonial Stores	15,000	0	0				
Stamps Office—Building and Site	12,000	0	0				
Board of Health Offices, Building and Disinfecting Machinery	12,020	11	8				
Registrar-General's Offices... ..	7,300	0	0				
Mines Department... ..	11	1	5				
Land, Phillip and Bridge streets	20,853	0	0				
				309,873	10	2	
Miscellaneous—							
Abattoirs, Glebe Island	41,679	15	1				
Parliament House	20,317	12	3				
Mortuary, Sydney and Necropolis Railway Stations	12,548	13	7				
Royal Mint... ..	11,677	0	1				
Government House	10,750	0	0				
"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				
Naval Victualling Stores, Darling Harbour	11,950	0	0				
Board of Exports—Increased facilities for handling Grain, &c.	1,874	2	0				
Compensation, Sale, or Lease, Mining Act	5,150	9	3				
				129,927	4	1	
							4,325,691 4 5
Carried forward ... £	.....			.....			54,322,013 18 2

APPENDIX F—continued.

HEAD OF SERVICE.	AMOUNT.						TOTAL.		
	£	s.	d.	£	s.	d.	£	s.	d.
Brought forward ... ..	.....			.....			54,322,013	18	2
Water Supply and Sewerage—									
Metropolitan Water Supply (in operation and under construction)	5,249,173	12	5						
Metropolitan Sewerage (in operation and under construction)	4,489,298	0	0						
				9,738,471	12	5			
Hunter District Water Supply (in operation and under construction)	381,701	3	9						
Hunter District Sewerage (in operation and under construction)	131,836	16	8						
				513,538	0	5			
Country Towns Water Supply (in operation and under construction)	767,389	1	3						
Country Towns Sewerage (in operation and under construction)	63,145	17	4						
				830,534	18	7			
							11,082,544	11	5
Conservation of Water, Artesian Boring, &c.	.....			.....			1,100,581	8	9
Roads and Bridges—									
Roads—Ordinary	97,200	9	9						
Roads of Access to Crown Lands... ..	15,691	16	6						
				112,892	6	3			
Bridges ... ..	.....			1,654,736	15	5			
Punts ... ..	.....			16,953	5	9			
							1,784,582	7	5
Harbours and Rivers Navigation—									
Improvements to Harbours and Rivers	3,194,914	5	0						
Wharfs, Docks, and Appliances, &c.	2,395,035	16	7						
				5,589,950	1	7			
Less transferred to Sydney Harbour Trust ... ..	.....			1,182,099	7	4			
							4,407,850	14	3
Darling Harbour Wharfs and Rocks Resumptions (balance transferred to Sydney Harbour Trust) ... ..	.....			.....			1,119,195	19	6
Sydney Harbour Trust—									
From Trust Votes ... ..	.....			423,628	8	7			
„ Public Works Votes ... ..	.....			1,471,366	4	2			
„ Darling Harbour Wharfs—Resumptions ... ..	.....			3,160,165	11	6			
							5,055,160	4	3
Immigration ... ..	.....			.....			569,930	0	0
Repayment of Loans ... ..	.....			.....			10,372,830	0	0
							89,814,689	3	9
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			
							3,430,647	0	10
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 ... ..	.....			.....			£93,295,191	13	1

APPENDIX G. RAILWAYS AND TRAMWAYS.

STATEMENT showing the Gross Earnings, Working Expenses, Net Earnings, and Amount of Interest Liabile together with the Shortage and Surplus after Payment of all Charges from 1855 to 30th June, 1907.

Year.	Total Earnings.	Working Expenses.	Net Earnings.	Interest Liabile.	Shortage.	Surplus.
	£	£	£	£	£	£
1855 ...	9,249 ✓	5,959 ✓	3,290 ✓	24,690	21,400	.....
1856 ...	32,283 ✓	21,788 ✓	10,495 ✓	33,348	22,853	.....
1857 ...	43,387 ✓	31,337 ✓	12,050 ✓	50,311	38,261	.....
1858 ...	62,309 ✓	43,928 ✓	18,381 ✓	60,427	42,046	.....
1859 ...	61,760 ✓	47,598 ✓	14,162 ✓	62,054	47,892	.....
1860 ...	62,269 ✓	50,427 ✓	11,842 ✓	69,252	57,410	.....
1861 ...	75,004 ✓	61,187 ✓	13,817 ✓	74,780	60,963	.....
1862 ...	103,871 ✓	68,725 ✓	35,146 ✓	93,258	58,112	.....
1863 ...	123,941 ✓	96,867 ✓	27,074 ✓	121,102	94,028	.....
1864 ...	147,654 ✓	103,715 ✓	43,939 ✓	128,969	85,030	.....
£	721,727	531,531	190,196	718,191	527,995	.....
1865 ...	166,032	108,926	57,106 ✓	134,286	77,180	.....
1866 ...	168,535	106,230	62,305 ✓	135,872	73,567	.....
1867 ...	189,072	117,324	71,748 ✓	160,374	88,626	.....
1868 ...	224,359	144,201	80,158 ✓	199,012	118,854	.....
1869 ...	264,975	176,362	88,613 ✓	229,734	141,121	.....
1870 ...	307,142	206,003	101,139 ✓	273,792	172,653	.....
1871 ...	355,322	197,065	158,257 ✓	289,703	131,446	.....
1872 ...	424,989	207,918	217,071 ✓	314,725	97,654	.....
1873 ...	484,236	238,035	246,201 ✓	337,959	91,758	.....
1874 ...	536,575	257,703	278,872 ✓	333,932	55,060	.....
£	3,121,237	1,759,767	1,361,470	2,409,389	1,047,919	.....
1875 ...	614,648	296,174	318,474 ✓	346,146	27,672	.....
1876 ...	693,225	339,406	353,819 ✓	374,334	20,515	.....
1877 ...	815,920	418,985	396,935 ✓	414,083	17,148	.....
1878 ...	902,989	536,988	366,001 ✓	451,639	85,638	.....
1879 ...	956,782	606,999	349,783 ✓	456,084	106,301	.....
1880 ...	1,179,997	661,163	518,834 ✓	518,164	.....	670
1881 ...	1,506,775	790,441	716,334 ✓	581,994	.....	134,340
1882 ...	1,827,218 ✓	1,040,491	786,727 ✓	707,633	.....	79,094
1883 ...	2,125,393	1,362,351	763,042 ✓	739,379	.....	23,663
1884 ...	2,309,691	1,518,906	790,785	871,048	80,263	.....
£	12,932,638	7,571,904	5,360,734	5,460,504	337,537	237,767
1885 ...	2,401,512	1,668,612	732,900	915,226	182,326	.....
1886 ...	2,394,213	1,701,679	692,534	986,640	294,106	.....
1887 ...	2,438,066	1,672,798	765,268	1,068,288	303,020	.....
1888 ...	2,531,643 ✓	1,749,747	781,896	1,096,328	314,432	.....
1889 ...	2,782,040 ✓	1,856,437	925,603	1,173,717	248,114	.....
1890 ...	2,902,048 ✓	1,889,908	1,012,140	1,185,348	173,208	.....
1891 ...	3,267,271 ✓	2,071,050 ✓	1,196,221 ✓	1,232,335	36,114	.....
1892 ...	3,412,386 ✓	2,162,843 ✓	1,249,543 ✓	1,274,774	25,231	.....
1893 ...	3,222,423 ✓	1,972,324 ✓	1,250,099 ✓	1,330,925	80,826	.....
1894 ...	3,091,735 ✓	1,821,125 ✓	1,270,610 ✓	1,373,749	103,139	.....
£	28,443,337	18,566,523	9,876,814	11,637,330	1,760,516	.....
1895 ...	3,160,520	1,798,582	1,361,938 ✓	1,409,780	47,842	.....
1896 ...	3,109,598	1,788,171	1,321,427 ✓	1,394,899	73,472	.....
1897 ...	3,321,437	1,850,099	1,471,338 ✓	1,396,311	.....	75,027
1898 ...	3,340,619	1,873,746	1,466,873 ✓	1,398,303	.....	68,570
1899 ...	3,493,829	1,978,464	1,515,365 ✓	1,402,340	.....	113,025
1900 ...	3,573,296	2,110,647	1,462,649 ✓	1,436,007	.....	26,642
1901 ...	4,125,453	2,505,672	1,619,781 ✓	1,453,961	.....	165,820
1902 ...	4,300,443	2,809,353	1,491,090 ✓	1,513,906	22,816	.....
1903 ...	4,066,927	2,920,464	1,146,463 ✓	1,565,936	419,473	.....
1904 ...	4,239,398	2,932,565	1,306,833 ✓	1,615,075	308,242	.....
£	36,731,520	22,567,763	14,163,757	14,586,518	871,845	449,084
1905 ...	4,497,585	2,877,829	1,619,756 ✓	1,656,454	36,698	.....
1906 ...	5,086,274	2,973,467	2,112,807 ✓	1,675,456	.....	437,351
1907 ...	5,618,107	3,227,688	2,390,419 ✓	1,739,977	.....	650,442
£	15,201,966	9,078,984	6,122,982	5,071,887	36,698	1,087,793
Total...	£ 97,152,425	60,076,472	37,075,953	39,883,819	4,582,510	1,774,644
					Net Shortage £2,807,866	

To the net shortage £2,807,866 there should be added the interest (£549,391) on the Railway Store Account from 1872 to 1904, and the amount (£1,000,000) advanced in 1889 for the purposes of Reconstruction and Improvement of Rolling Stock and Permanent Way, which was agreed to be repaid from Earnings, making a total shortage £4,357,257.

APPENDIX H.

RAILWAY AND TRAMWAY RATES LEVIED during 1906-7, WITHOUT THE SANCTION OF THE GOVERNOR and Executive Council, as required by the provisions of the Railway Act, BUT SUBSEQUENTLY AUTHORISED BY SPECIAL MINUTES.

Rate, or Class of Merchandise.	Particulars of Rates.	Number and Date of—	
		Audit Query.	Executive Council Minute.
Proportions of Fares to Toronto Tramway Co. for traffic over their lines.	1st Single, 4d. ; 2nd Single, 3d.	3,119 C, 31 July, 1906.	No. 32, 7 Aug., 1906
	1st Return, 5½d. ; 2nd Return, 4d.		
	1st Excursion, 4½d. ; 2nd Excursion, 3d.		
	When Government Trains run to Fassifern only.		
	1st Single, 2½d. ; 2nd Single, 2d.		
	1st Return, 3½d. ; 2nd Return, 2½d.		
	1st Excursion, 2½d. ; 2nd Excursion, 2d.		
	When Government Trains run through to Toronto.		
Wood Wool.....	A Class Rates and Conditions ..	3,103 C, 23 July, 1906	No. 40, 2 Oct., 1906
Linotype Metal	B Do do	3,197 C, 11 Sept., 1906	
Persons taking up Land under Closer Settlement Act.	Half-rates when proceeding to inspect land, or appearing before Land Board.	3,231 C, 24 Sept., 1906.	No. 43, 23 Oct., 1906
	Half-rates for families, chattels, and necessary live stock when proceeding to take up residence on land secured under the Act.		
	Similar concessions to persons from beyond the State on certificates of Director, Intelligence Department.		
Reduction of Fares to School Teachers.	Single Fare for the double journey when travelling to receive instruction at drawing classes established in country towns by Department of Public Instruction.	3,367 C, 27 Dec., 1906	No. 1, 3 Jan., 1907
Abolition of Shunting Charges at certain Sidings.	Saywell's Tramway, and several other centres, charges cancelled from 1st January, 1907.	3,506 C, 7 Mar., 1907	No. 17, 23 Apr., 1907
Season Tickets to <i>bonâ fide</i> applicants for lands under Closer Settlement Act.	All Lines.—1st and 2nd Class Monthly, at a reduction of 33½ per cent.	3,720 C, 24 June, 1907.	No. 27, 1 July, 1907
	All Lines.—Fortnightly, at half the monthly fare, plus 5 per cent.		
	Southern System.—1st and 2nd Class fortnightly—Half of full monthly rate, plus 5 per cent.		
Special Combination Tickets —Championship Boat Race—Penrith.	Between Sydney and certain Suburban Stations and Penrith Railway, proportions— 1st Return, 5s. 2nd Return, 2s. 6d.	3,677 C, 7 June, 1907	No. 27, 1 July, 1907
Rates for Ordinary Traffic from Meadowbank.	To be charged direct from Meadowbank to destination, instead of from Darling Harbour as formerly.	3,718 C, 23 June, 1907	No. 27, 1 July, 1907
Lantern Slides, Technical College.	Free carriage to and from Country and College when used for educational purposes.	3,718 C, 23 June, 1907	No. 27, 1 July, 1907

4357257
650442
5007.699

APPENDIX I.

COUNTRY TOWNS WATER SUPPLY AND SEWERAGE WORKS.

STATEMENT showing Instalments on account of INTEREST and PRINCIPAL OUTSTANDING and overdue by Municipalities to the Government on 30th June, 1907.

Municipality.	Capital Debt as Gazetted.	Annual Repayment. Instalment.		Overdue Instalments.			Remark
		Amount.	Due Date.	Of Interest.	Of Principal.	Total.	
WATERWORKS.							
Albury..... Original Expenditure..	£ s. d. 41,000 0 0	£ s. d. 1,482 11 0	31 Dec. ...	£ s. d. 2,560 13 9	£ s. d. 439 6 3	£ s. d. 3,000 0 0	
Armidale..... " " ..	40,417 13 2	1,461 10 3	30 June..	2,015 17 0	288 11 11	2,304 8 11	
Bathurst..... " " ..	55,000 0 0	1,988 16 0	31 Dec. ...				
" Additional " ..	733 15 1	29 18 10	31 " ..	29 7 0	0 11 10	29 18 10	
Bourke..... Original " ..	13,436 0 0	485 17 0	31 " ..	3,812 0 2	185 10 4	3,997 10 6	
Balranald .. " " ..	6,000 0 0	216 19 0	31 " ..	2,373 6 11	105 1 1	2,478 8 0	
Berry..... " " ..	4,323 0 0	156 6 4	31 " ..				
" Additional " ..	56 10 8	2 6 2	31 Jan. ...				
Blayney..... Original " ..	10,519 15 9	380 7 11	21 Oct. ...				
" Additional " ..	251 0 11	9 1 6	30 Sept. ...				
Ballina..... Original " ..	13,605 0 0	491 19 1	6 Dec. ...				
Cootamundra " " ..	10,896 0 0	394 0 0	31 " ..				£13 Cr. Balance.
" Additional " ..	10,073 8 0	364 5 1	30 Sept. ...				
Coonamble .. Original " ..	6,742 8 1	243 15 10	30 June..	233 10 5	10 5 5	243 15 10	
" Additional " ..	2,606 17 6	106 7 7	31 Jan. ...				
Condobolin.. Original " ..	7,039 5 8	254 10 9	31 Dec. ...	244 16 10	9 13 11	254 10 9	1s. Cr. Balance.
" Additional " ..	685 16 11	27 19 9	31 " ..				
Cobar..... Original " ..	26,067 11 0	942 12 0	29 Sept. ...	1,473 17 7	93 18 5	1,567 16 0	
" Additional " ..	92 9 0	3 15 5	31 Dec. ...	3 14 0	0 1 5	3 15 5	
Casino..... Original " ..	10,285 4 5	371 18 3	30 June..	359 19 8	11 18 7	371 18 3	
Deniliquin .. " " ..	18,468 0 0	667 16 0	31 Dec. ...	3,808 4 11	230 5 1	4,038 10 0	
Dubbo..... " " ..	15,238 3 4	551 0 0	30 June..				
Forbes..... " " ..	7,958 7 2	287 15 3	31 Dec. ...				
" Additional " ..	12,968 11 5	529 4 5	31 Jan. ...				
Goulburn.... Original " ..	55,000 0 0	1,988 16 0	31 Dec. ...	1,895 13 1	93 2 11	1,988 16 0	
Hay..... " " ..	7,691 4 10	278 2 2	31 " ..				
" Additional " ..	8,337 7 3	301 9 7	30 June..	291 16 2	9 13 5	301 9 7	
Hillgrove.... Original " ..	4,000 0 0	170 10 9	18 Dec. ...				
Jerilderie.... " " ..	5,428 14 5	196 6 3	31 " ..	187 2 1	9 4 2	196 6 3	
" Additional " ..	873 16 6	35 13 2	31 " ..	34 19 1	0 14 1	35 13 2	
Junee..... Original " ..	42,000 0 0	1,518 14 5	4 June..	2,619 10 9	205 7 1	2,824 17 10	
Kiama..... " " ..	7,073 9 8	255 15 3	31 Dec. ...				
Lismore..... " " ..	10,016 0 0	362 3 6	31 " ..				
" Additional " ..	4,806 7 0	196 2 9	31 Jan. ...				£75 10s. 9d. Cr. Balance
Lithgow..... Original " ..	12,749 5 11	461 0 0	30 June..	11 0 0		11 0 0	
Manly..... " " ..	Transferred to Metropolitan Board of Water Supply and Sewerage.			184 16 5	57 15 1	192 11 6	
Moama..... " " ..	7,600 11 0	274 16 4	31 Dec. ...	1,907 2 6	91 4 6	1,998 7 0	
Moss Vale .. " " ..	13,000 0 0	470 0 0	30 June..	450 4 9	19 15 3	470 0 0	
Mudgee..... " " ..	17,029 13 11	615 15 10	31 Dec. ...				
Moree..... " " ..	10,940 10 0	395 12 2	6 " ..				
Nowra..... " " ..	12,592 15 10	455 7 3	30 June..	434 14 11	20 12 4	455 7 3	
" Additional " ..	666 4 0	27 3 8	31 Dec. ...				
Nyngan..... Original " ..	9,000 0 0	325 8 9	31 " ..	299 9 0	54 0 9	353 9 9	
" Additional " ..	1,218 19 0	44 1 6	31 July..				
Orange..... Original " ..	32,688 0 0	1,182 0 0	31 Dec. ...				
Parkes..... " " ..	13,660 8 0	493 19 2	26 Sept. ...				
" Additional " ..	8,339 12 0	301 11 2	30 June..	291 17 9	9 13 5	301 11 2	
Pictou..... Original " ..	15,951 1 10	576 15 10	31 Dec. ...				£166 13s. 4d. Cr. Balance.
" Additional " ..	35 19 8	1 9 4	31 Jan. ...				
Tumut..... Original " ..	10,238 0 10	370 4 2	26 Aug. ...				
Wagga..... " " ..	38,500 0 0	1,392 3 0	31 Dec. ...				
" Additional " ..	3,087 13 0	126 0 0	31 " ..				
Wentworth.. Original " ..	4,000 0 0	144 13 0	31 " ..	890 15 11	55 6 2	946 2 1	
Wilcannia .. " " ..	8,380 12 4	303 1 2	31 " ..	288 16 0	14 4 3	303 0 3	
Warren..... " " ..	3,969 3 4	143 10 5	30 June..				
Wellington .. " " ..	12,061 10 10	486 2 10	30 " ..				
" Additional " ..	371 4 7	15 3 0	31 Dec. ...				
Totals	£ 695,773 3 10	25,310 5 10		26,653 6 8	2,015 17 8	28,669 4 4	
Less Credit Balances				255 5 1		255 5 1	
Total outstanding, Interest and Principal, 30th June, 1907				£ 23,393 1 7	2,015 17 8	28,413 19 3	
SEWERAGE WORKS.							
Ballina.....	£ s. d. 757 18 9	£ s. d. 45 19 9	31 Dec. ...	£ s. d. 26 10 7	£ s. d. 19 9 2	£ s. d. 45 19 9	
Blayney.....	429 5 3	26 0 11	1 May ..				
Casino.....	3,023 4 7	123 17 10	17 July ..				
Forbes.....	1,623 8 8	58 14 1	16 " ..				
Hay.....	22,040 6 5	796 19 6	27 Oct. ...	771 8 3	25 11 3	796 19 6	
Narrandera..	5,196 15 2	187 18 3	31 " ..				
Lismore.....	17,583 19 9	636 0 4	30 Sept. ...				
Tamworth....	1,216 13 3	56 12 9	31 May ..	42 11 8	14 1 1	56 12 9	
Totals	£ 51,876 11 10	1,937 3 5					
Total outstanding, Interest and Principal, 30th June, 1907				840 10 38	59 1 6	899 12 0	

APPENDIX I—continued.

MISCELLANEOUS SERVICES.

AMOUNTS Outstanding on 30th June, 1907.

Service	Amount Advanced.	Date of Advance.	Authority, and Source of Payment.	Annual Repayments.	Amount Due.	Amount paid to 30th June, 1907.	Amount Outstanding.	Particulars.
Erection of a Garbage De- structor, Municipalities of Leichhardt & Annandale.	£ s. d. 3,400 0 0	— Aug., 1902	Advance to Treasurer.	£ s. d. 238 0 0	£ s. d. 952 0 0	£ s. d. 952 0 0	£ s. d. 2,448 0 0	To be paid off by annual instalments at 7 per cent. on the original cost; interest at 3½ per cent. on outstanding balance.
Improvements, Denoby and Belambil Creeks, Mur- willumbah.	1,700 0 0	.....	Revenue Votes, Works Depart- ment.	6d. p. ton Royalty on sugar cane.	1,700 0 0	440 9 10	1,259 10 2	Total cost of work, £3,669 8s. 5d.; actual cost of dredging, £3,014. Further agreements are being prepared to cover balance of £1,314. Additional work of dredging Belambil Creek, costing another £750, is being carried out.
Construction of Weir, Cowra Municipality.	600 0 0	.....	Loans, 60 Vic. 32	30 0 0 now 15 0 0	150 0 0	45 0 0	105 0 0	Council agreed to pay 5 per cent.— subsequently reduced to 2½ per cent.— for ten years; actual expenditure, £466 10s.; £45 used to pay interest; £88 10s. refunded to Treasury.
Cost of construction of Dam across Queen Charlotte Vale Creek, at Caloola.	{ 572 16 2 138 9 8	{ 1899 1901 }	Revenue Votes, Works.	31 18 6 payable half-yearly.	791 5 10	120 15 6	670 10 4	Agreement to pay 5 per cent. on cost of construction, fixed at £31 18s. 6d., payable half-yearly.
Resumed Properties Depart- ment—Cottage at Balmain.	111 3 8	30 June, 1906	.....	10s. per week.	111 3 8	72 0 5	39 3 3	No arrears; interest calculated quarterly; repayments made fortnightly.
Cambridge Stores—Erection of Lift.	120 0 0	— July, 1905	Advance to Treasurer.	24 0 0	120 0 0	24 0 0	96 0 0	To be repaid in five annual instalments of £24.
Cudgel Creek Cutting	{ 3,603 11 2 6,865 3 9	{ 30 May, 1905	Loans, 2 Ed. VII, No. 93.	137 6 1	10,468 14 11	3,603 11 2	6,865 3 9	Agreement to pay 4 per cent. on the cost of construction (permanent) £6,865 3s. 9d., fixed at £137 6s. 1d., payable half-yearly.
Parkes Drainage	250 0 0	23 Nov., 1906	Advance to Treasurer.	15 0 0	420 0 0	15 0 0	415 0 0	To be paid off in twenty-eight years; 4 per cent. interest.
Clay Cliff Storm-water Drain, Granville.	977 8 9	1904–5, Schedule J.	Revenue Votes, Works Depart- ment.	120 10 2	1,205 1 8	120 10 2	1,084 11 6	To be paid off in ten years; 4 per cent. interest.

APPENDIX J.

STATEMENT of WATER AND DRAINAGE TRUST ACCOUNTS on 30TH JUNE, 1907.

Trust	Gazetted Debt.	How payable.	Repayment Instalment.		Overdue Instalments		
			Amount.	Due Dates.	Of Interest.	Of Principal.	Total.
	£ s. d.		£ s. d.		£ s. d.	£ s. d.	£ s. d.
Brundee Swamp Drainage Trust	980 11 4	Half-yearly	{ 21 14 5 21 14 4	January 1 July 1	} First instalment due 23rd April, 1909. Interest at 4 per cent. Payments deferred on account of water being brackish. Minister's approval '06/A. 12,099.		
Big Swamp Drainage Trust	7,797 12 8	do ...	277 18 5	{ April 23 Oct. 23			
Come-by-Chance Bore Water Trust.....	3,852 8 1	do ...	115 19 3	{ Jan. 1 July 1			
Eurie Eurie Bore do	4,907 1 0	do ...	146 13 10	{ Jan. 1 July 1			
Florida Bore do	2,984 3 9	do ...	89 10 6	{ Jan. 1 July 1			
Kiga Bore do	5,658 3 1	Quarterly...	84 4 4	{ March 26 June 26 Sept. 26 Dec. 26		} 55 15 1	28 9 3
Lyndhurst Water Trust.....	233 19 11	do ...	3 9 8	{ Jan. 1 April 1 July 1 Oct. 1			
Mercadool Bore Water Trust	2,453 1 8	do ...	36 10 3	{ Mar. 12 June 12 Sept. 12 Dec. 12			
Nelson's Plains Drainage Trust	150 0 5	do ..	4 11 8	{ Mar. 5 June 5 Sept. 5 Dec. 5			
Three Corner Bore Water Trust*	1,530 4 4	Half-yearly	45 18 2	{ Jan. 1 July 1			
Terranora Swamp Drainage	179 7 7	Quarterly...	2 13 5	{ Feb. 28 May 28 Aug. 28 Nov. 28			
Uranbah Bore Water Trust	928 19 10	do ...	13 16 6	{ Jan. 16 April 16 July 16 Oct. 16			
Ulumbie Water Trust.....	3,140 7 6	do ...	46 14 10	{ Jan. 17 April 17 July 17 Oct. 17			
Walgett Water Trust.....	2,409 0 9	.....	.....	.....
Total.....£	37,205 1 11				55 15 1	68 13 9	124 8 10

* Trust administered by Public Works Department.

APPENDIX K.

STATEMENT OF FLOATING ADVANCES issued on account of Loan Service Appropriations to 30th June, 1907, Unadjusted at date of publication of Report.

Act.	Loan Service Appropriation.	Issued in 1906-7.
		£ s. d.
93 of 1902	Water and Drainage Act	1,484 5 4
31 of 1904	Newcastle Wharfage and Shipping appliances	216 5 3
	Total	1,700 10 7

APPENDIX L.

ADVANCES made to 30th June, 1907, UNADJUSTED or OVERDUE at date of publication of Report.

Year of Advance.	Department Authorising Advance.	Trustees of—	Trustees or Accounting Officers.	Amount.
ADVANCES TO TRUSTEES TO 30TH JUNE, 1907.				
FROM CONSOLIDATED REVENUE ACCOUNT.				£ s. d.
1904-5	Lands	Parks, Recreation Grounds, Cemeteries, &c.	Trustees generally	42 0 0
1905-6	"	"	"	1,012 16 2
"	Public Works	Recreation Ground at Crookwell	Spiers, W. and others	8 6 6
"	Mines	Bathurst Racecourse	Machattie, T. A. and others	15 1 1
1906-7	Lands	Parks, Recreation Grounds, Cemeteries, &c.	Trustees generally	12,912 7 5
"	Public Works	Katoomba Government Reserve	"	45 0 0
"	Mines	Bathurst Racecourse	Machattie, T. A. and others	600 0 0
TOTAL OUTSTANDING, 30th June, 1907				£ 14,635 11 2
ADVANCES TO PUBLIC OFFICERS AND OTHERS, TO 30TH JUNE, 1907.				
FROM CONSOLIDATED REVENUE ACCOUNT.				£ s. d.
1899-1900	Treasury	Officer Commanding New South Wales Lancers to South Africa		305 6 0
1905-6	"	Lichtner & Co.		96 0 0
"	Public Works	Barker, W. M.		50 0 0
1906-7	Chief Secretary	Hay District Hospital		500 0 0
"	"	Gibson, J. M.		202 11 7
"	"	Garvin T.		56,542 11 5
"	"	Owen, H. P.		0 4 6
"	Treasury	Harkness, E. B.		5 0 0
"	"	Railway Institute		25 0 0
"	"	Pilcher, C. E. and others		50 0 0
"	"	Kempsey Municipal Council		100 0 0
"	"	Coghlan T. A.		500 0 0
"	"	Anderson, H. C. L.		1,000 0 0
"	Attorney-General and Justice	East Maitland Municipal Council		80 0 0
"	"	Garrett, T.		250 0 0
"	Lands	McDonald, R.		240 16 8
"	Public Works	Davis, J.		320 0 0
"	"	Steel, T. R.		258 18 0
"	"	"		88 8 10
"	"	Millner, W. J.		10 13 6
"	Public Instruction	Barff, H. E.		1,573 11 4
"	Mines and Agriculture	Berry Agricultural Association		198 0 0
Total outstanding, 30th June, 1907				£ 62,397 1 10
GENERAL LOAN ACCOUNT.				
1906-7	Public Works	Steel, T. R.		251 16 1
"	"	"		1,700 10 7
"	"	Rockdale Municipal Council		50 0 0
Total outstanding, 30th June, 1907				£ 2,002 6 8
TRUST ACCOUNT.				
1872	Post and Telegraph Department.	Hill, F. W., Working Account, Government Savings Bank		3,000 0 0
1874	"	"		5,000 0 0
1876	"	"		5,000 0 0
1883	"	"		12,000 0 0
Total outstanding, 30th June, 1907				£ 25,000 0 0*
SPECIAL DEPOSITS ACCOUNT.				
1903-7	Treasury	Anderson, H. C. L.		192 11 7
"	Railways	Roberts, T.		600 0 0
"	"	Davis, J.		150 0 0
"	Public Works	Steel, T. R.		5 0 0
Total outstanding, 30th June, 1907				£ 947 11 7
PUBLIC WORKS FUND ACCOUNT.				
1906-7	Chief Secretary	Burruga Hospital		200 0 0
"	"	Temora "		400 0 0
"	"	Coraki "		250 0 0
"	"	Lithgow "		500 0 0
"	"	Lower Clarence Hospital		200 0 0
"	"	Warren District		350 0 0
"	Public Works	Enfield, Council of Municipality		300 0 0
"	Public Instruction	Rozelle Mechanics' Institute		250 0 0
Total outstanding, 30th June, 1907				£ 2,450 0 0
Grand Total				£ 92,797 0 1

* Due by the Commonwealth to the Savings Bank.

APPENDIX M.

CASES SUBMITTED during 1906-7 by Auditor-General, under SECTION 15 of Audit Act, 1902, to the CROWN SOLICITOR, and the OPINIONS obtained thereon.

CASE I.

GRANT—MILPARINKA HOSPITAL.

Payment of £112 0s. 11d. into Equity Court.

Sir,

Department of Audit, Sydney, 13 June, 1906.

In reference to the interview an officer (Mr. Pitt) of this Department had with you in respect to the payment into the Equity Court on 11th August last of the balance of a Grant to the Milparinka Hospital amounting to £112 0s. 11d., by Mr. J. Lang, one of the Trustees, and your correspondence therewith contained in letters dated 19th March and 27th April last, herewith, I will be pleased if you will again give consideration to the matter as promised during the said interview.

Examination of the case seems to point to the conclusion that it is hardly possible that any claims can arise; if this be the case the credit should be treated as unclaimed moneys, otherwise there is the probability that the Trust as now established will run on for an indefinite period. Moreover, as this money forms part of the Master in Equity's Current Account in the General Banking Account the Government is paying 1 per cent. per annum thereon.

In reviewing this case attention might be given to any other Trusts founded under similar circumstances with a view to the accounts being closed by payment of the moneys to the Treasury in the manner indicated.

If some legal disability arises which may be regarded as a bar to the money being so dealt with is it not possible for conditional credits to be made to the Special Depositors' Account which would conserve all the rights of the Master in Equity, that is to say, if claims should arise the Treasury would under such arrangements be required to immediately refund to that officer such amounts necessary within the respective credits.

I have, &c.,

J. VERNON,

Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 3 December, 1906.

I have the honor to return herewith the papers 06/8667 of your office, submitted to me on the 13th June last with a request for an advising as to whether certain moneys paid into Court by J. Lang, one of the Trustees of the defunct Milparinka Hospital, should be treated as unclaimed moneys, and paid to the Treasury; and if this is not possible whether conditional credits might not be made to the Special Depositors' Account as indicated in your letter of the above date.

I have given the matter the best consideration that I can, but cannot arrive at any other conclusion than that there is no good ground for applying to this fund considerations different from those applied to any fund paid to the Master under the Trustee Act, 1898, by a trustee seeking to be relieved of the responsibility of the custody of the fund. The fund is one impressed with a charity and must be applied for charitable purposes—when the occasion arises which the Court thinks a proper one.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General, Sydney.

CASE II.

The Mining Laws Amendment Act No. 10, 1902—Payment of Annual Royalty.

Sir,

Department of Audit, 6 September, 1906.

The Mining Laws Amendment Act No. 10, 1902, having now become operative by the renewal of certain Mineral Leases which are subject thereunder to the payment of annual royalty; I do myself the honor to ask your opinion on the following points, viz.:—

1. Should not the net profits, for the payment of royalty, be the amount arrived at after deduction of wages, cost of management and expenses incurred in obtaining and selling the mineral only?
2. Is a Company entitled to deduct any amount for depreciation of the value of machinery which is only an estimate and not cash actually paid away? A Schedule will be found attached showing in detail the items in question.
3. Should not power be given me to examine the Books and Accounts of any Mining Company, in view of the fact of my being bound under the Section 50—Subsection 2 (a) of the Audit Act of 1902, to see that the whole of the revenue is duly collected whilst at present I have no option but to accept the printed Statements of Accounts.

In submitting this matter I would draw attention to the apparent inconsistency in the manner in which the amount of royalty due has been arrived at in the Department of Mines as in all the instances referred to in the attached Schedule no royalty has been charged on amounts written off on account of "Depreciation" with the exception of the North Broken Hill Company, where royalty was demanded and paid on £10,242 6s. 4d. Thirteen Statements of Accounts herewith for reference.

I have, &c.,

J. VERNON,

Auditor-General.

The Crown Solicitor.

SCHEDULE showing items on which Royalty has not been charged by the Mines Department, and which are questioned by the Auditor-General.

Item.	Period.	Amount on which royalty has not been charged by Mines Department.	Reference to page in Statement of Accounts.	Amount questioned by the Auditor-General.
BROKEN HILL PROPRIETARY CO.				
Depreciation ...	1 Dec. to 31 May, 1905	£ 22,478 s. 1 d. 4	26	£ 22,478 s. 1 d. 4
do ...	1 June to 30 Nov., 1905	30,340 8 5	24	30,340 8 5
BROKEN HILL BLOCK No. 14.				
do ...	1 April to 30 Sept., 1905	619 13 2	14	619 13 2
BRITISH BROKEN HILL.				
do ...	1 Jan. to 30 June, 1905	1,827 1 1	14	1,827 1 1
do ...	1 July to 31 Dec., 1905	1,827 1 1	14	1,827 1 1
BROKEN HILL No. 10.				
do ...	1 Apr. to 30 Sept., 1905	9,659 1 9	16	9,659 1 9
BROKEN HILL SOUTH.				
do ...	1 July @ 31 Dec., 1905	6,856 16 0	.....	6,856 16 0
Newmain Shaft (written off)	do do	10,000 0 0	16	10,000 0 0
Expenditure (written off)	do do	2,223 16 1	...	2,223 16 1
Depreciation ...	1 Jan. @ 30 June, 1905	3,148 0 0	14	3,148 0 0
Expenditure (written off)	do do	3,057 18 8	14	3,057 18 8
THE SULPHIDE CORPORATION LIMITED.				
Interest on Debentures ...	1 July, '04 to 31 Dec., '05	5,000 0 0	12	5,000 0 0

Item.	Period.	Amount on which, amongst others, Mines Department has charged Royalty.	Reference to page in Statement of Account.
NORTH BROKEN HILL.			
Old Shaft Account, written off ...	1 July @ 31 Dec., 1905...	£ 1,760 s. 15 d. 10	18
Depreciation ...	do do	8,481 10 6	18

Sir,

Crown Solicitor's Office, Sydney, 16 October, 1906.

Referring to your letter of the 6th ultimo, in which I am asked to advise on the following questions under the Mining Laws Amendment Act, 1901 (No. 10, 1902):—

1. Should not the net profits, for the payment of royalty, be the amount arrived at after deduction of wages, cost of management, and expenses incurred in obtaining and selling the mineral only?
2. Is a company entitled to deduct any amount for depreciation of the value of machinery, which is an estimate, and not cash actually paid away?
3. Should not power be given to you to examine the books and accounts of any Mining Company in view of the fact of your being bound under Section 50 (2) (a) of the Audit Act, 1902, to see that the whole of the Revenue is duly collected, whilst at present you have no option but to accept the printed statements of accounts?

I have the honour to advise as follows:—

- 1 and 2. Subsection 2 of Section 2 reads:—“.....to a further annual payment.....amounting to one per centum upon the net annual profits of working the mine or mines on the land comprised in such lease.....”

What is the meaning of the expression “net annual profits of working the mine”?

“Net annual profits,” in my opinion, mean no more than the “profits,” the words “net” and “annual” having been inserted merely for greater caution.

What, then, are “profits”?

This is a matter for determination rather by expert business men. So much depends upon the circumstances of each case, that it is almost impossible to lay down any hard-and-fast rules that will be applicable in every case.

The answer to the question in the present case must, it seems to me, depend on what was the usual practice adopted in estimating mine profits prior to the passing of the Act under consideration.

Assuming that it was the practice to charge the cost of machinery provided in any year to that year's working expenses, or to write off from the year's receipts something for depreciation of the machinery in use, then these words must, I think, be taken to mean the surplus by which the receipts for the year from the working of the mine exceed the expenditure incurred in that year in earning those receipts.

If for the purpose of working the mine, and so earning receipts, it is necessary to make use of existing machinery, or machinery provided during the year, then it appears to me that some allowance should be made for such use.

The cost of such machinery cannot, it is true, be said to have been an expense wholly incurred in earning the receipts, and therefore the whole of such cost cannot be added to the working expenses, or deducted from the receipts for that particular year, except, of course, where the machinery fulfils, and was intended to fulfil, the whole of its offices in the year in which erected. But some proportion of this cost must, it seems to me, be added to the year's working expenses, or something must be allowed each year for depreciation in the value of the machinery by wear and tear, and be deducted from the receipts, if we wish to ascertain what the profits for that year were.

While

While one might, perhaps, have expected the Legislature, if it intended that any allowance should be made for machinery, to have prescribed rules so as to secure uniformity, still the fact that it did not, and the further fact that such allowance can only be an estimate, seem to me to be immaterial.

Mill and other recent English economists distinguish *circulating capital* "which fulfils the whole of its office in the production in which it is engaged by a single use" from *fixed capital* "which exists in a durable shape and the return to which is spread over a period of corresponding duration." And it was laid down by the Court of Appeal in *Verner v. General and Commercial Investment Trust* (1894) 2 Ch. D. 240, that in ascertaining profits, in the case of a Company, fixed capital need not but circulating capital must be kept up.

If in applying this rule, we adopt the above definitions, then no deduction could, it would seem, be made from the receipts for depreciation of machinery.

Professor Bonamy Price, however, in his *Practical Political Economy* says: ". . . There is no such thing as fixed capital in an absolute sense. A part of what is called by this name is really circulating capital. The wear and tear of the engine, and the building of the merchant ship and the cart horse are pure circulating capital as truly as the coals which generate the steam . . ." and Mr. Palmer (*Company Precedents*, 9th edition, at p. 761) suggests that it may be contended that the view of Professor Price should be adopted, that is that there is no such thing as absolute fixed capital, and that assets such as the horses and carriages of an omnibus company and the machinery implements and rolling stock of a manufacturing company ought to be taken to include and consist in part of circulating capital so that the consumption of each year, so far as it consists of circulating capital should be made good, and that this is what the Court meant. Admitting this contention then the deduction could be made. Mr. Palmer seems to think, however, that it could not be maintained, seeing that the Court approved of *Lee v. Neuchatel Asphalte Co.* 41 C. D. 1, and in that case it was decided that it was not necessary in the case of a wasting property to make good, in ascertaining the profits, the year's consumption of capital.

But in the last cited case what was lost was clearly fixed capital; and it is possible judging from the observations of the Earl of Halsbury L. C., and Lord Davey in *Dovey v. Cory* (1901) Appeal Cases 477, and the decision in *Bond v. Barrow Hoematite Co.* (1902), 1 Ch. D., p. 353, that Professor Price's view may be adopted.

However, that may be, there can be no question but that companies are in the same position and must be treated in the same way as private individuals who are also lessees.

3. I am unable to see how or by whom the power desired could be given; but the regulations could be amended so as to require further returns and information to be made and given if the Auditor-General thinks they are required for the purpose of assessing the percentages.

4. I return herewith the printed statements of account which accompanied your letter.

I have, &c.,

JNO. V. TILLET,
 Crown Solicitor.

CASE III.

Department of Audit, Sydney, 2 November, 1906.

Audit Act, 1902—Section 50 (2) Sub-section C to E.

Public Service Act, 1902, Section 20, Sub-section H.

Sir,

I have the honor to submit the following case for your consideration and opinion.

Section 50 (2) sub-sections (c to e) of the Audit Act (No. 26) 1902, prescribes that the Auditor-General or an officer appointed by him shall—

(c) Once at least in every year inspect and examine all Stores . . .

(d) Ascertain the quantity, description . . .

(e) Examine whether the proper quantities of such stores are remaining in stock . . .

Section 20 sub-section (h) of the Public Service Act, (No. 31) 1902, contains like provisions.

The former is an original Act and was assented to on 14th August, 1902, the latter (Public Service Act) is a *consolidated* measure assented to on 16th August, 1902, (the original Act 59 Vic. No. 25 having been assented to on 23rd December, 1895.)

Will you kindly favour me with an opinion as to whether the provisions of the 1902 (Consolidated) Public Service Act, under review override those of like nature of the Audit Act, by the former having received assent two days after the latter, or whether the provisions of the Audit Act have priority over those of the Public Service Act, 1902, on account of the last-mentioned being a *Consolidated* measure.

Should the decision be to the effect that Section 50 of the Audit Act takes priority, the Public Service Board will be asked to eliminate from their Regulations those legally issuable under the Audit Act only, certain of which appear in the series issued under the Public Service Act commencing from Regulation No. 237.

I have, &c.,

J. VERNON,
 Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 14 November, 1906.

Referring to your letter of the 2nd instant, in which advice is sought on the question whether section 20 (h) of the Public Service Act, 1902, overrides section 50 (2) (c to e) Audit Act, 1902, I have the honor to advise as follows:—The Audit Act was assented to on 14th August, 1902, and came into operation on 1st July, 1902. Section 3 thereof enacted that "section 19 of the Public Service Act of 1895 in so far as it provides or relates . . . to the inspection of stores for the Public Service is repealed." On 16th August, 1902, the Public Service Act, 1902, was assented to, and section 20 (h) thereof re-enacted the original section 19 (b) of the Public Service Act, 1895.

The Public Service Act, 1902, merely re-enacted in section 20 (h) the provisions of an earlier Statute, and as it is in conflict with another (section 50 (2) (c to e) Audit Act) passed after the first, but before the last Act, it is to be read as part of the earlier Statute, and not of the re-enacting one. It therefore did not repeal by implication the intermediate one (see Maxwell's "Interpretation of Statutes," third edition, page 217).

I accordingly answer the question submitted in the negative.

I have, &c.,

JNO. V. TILLET,
 Crown Solicitor.

The Auditor-General.

CASE IV.

Stamp duty payable on Indemnity or Guarantee.

Sir,

Department of Audit, Sydney, 10 December, 1906.

A contract was entered into by Messrs. Dick, Kerr, & Co., for the supply to the Railway Commissioners of transformers and blowers sets, &c., and on the payment of the balance of purchase money to the Australian representatives of the above firm—J. R. Bainton,—and in consideration thereof, an indemnity or guarantee was given by the latter gentleman to the Railway Commissioners without affixing 1s. stamp duty under the Stamp Duties Act, 1898.

On the Railway Commissioners being asked to cause statutory stamp duty to be paid, they have informed me that the authority for the non-stamping of the guarantee is that of the decision of the Federal High Court, a copy of which I attach for your information, together with the voucher requiring the duty stamp.

The Schedule to the Stamp Duties Act, 1898, fixes the duty on agreements not under seal at 1s., and section 25 of the same Act directs that the stamp shall be cancelled by the person by whom the agreement is first executed—in this case by J. R. Bainton. The definition of the word “executed” is defined in the 25th section of the Stamp Duties (Amendment) Act, 1904, with reference to instruments not under seal and means signed.

I shall therefore be obliged if you will be so good as to advise me whether 1s. stamp duty should be affixed, and, if it should be affixed, by whom.

I have, &c.,

J. VERNON,

Auditor-General.

The Crown Solicitor.

Stamp Duty payable on Indemnity or Guarantee.

Sir,

Crown Solicitor's Office, Sydney, 4 January, 1907.

I have the honor to return herewith the papers forwarded for my advice under cover of your letter of the 10th ult. in connection with the above matter.

It appears from the papers that a contract was entered into by Messrs. Dick, Kerr and Co., for the supply to the Railway Commissioners of transformers and blowers sets, &c., and on the payment prior to the performance of a condition of the balance of the purchase money to the Australian representative of the above firm (J. R. Bainton), and in consideration thereof, an indemnity or guarantee was given by the latter gentleman to the Railway Commissioners without affixing 1s. stamp duty under the Stamp Duties Act, 1898.

I am asked to advise whether the letter in question is liable to the duty stated, and if so, who should affix the stamp. I am of opinion that the letter or guarantee is exempt from duty, as an “agreement, letter, or memorandum, made for or relating to the sale of any goods, wares, or merchandise, within the meaning of the Schedule to the Stamp Duties Act of 1898.”

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor General, Sydney.

CASE V.

Contracts for the Supply of School Requisites.

Department of Audit, Sydney, 9 February, 1907.

Interpretation of Paragraph IV of Annexure “B” to Contract for School Requisites, so far as it related to packing and carriage.

Sir,

I have the honor to submit, for favour of your opinion, as to whether the conditions in Paragraph IV of Annexure “B” to Contract of Messrs. Collins Bros. and Co. for supply of school requisites, require the contractor to *pack and deliver free of charge* these articles to the schools within the boundary of the city of Sydney, and to *pack free of charge* all requisites required for similar institutions in the country. For your information, invoices have been attached to the enclosed contract of Messrs. Collins Bros. and Co., showing the charges under the heads named. In each case the items have been encircled red.

I have, &c.,

J. VERNON,

Auditor-General.

The Crown Solicitor.

Collins and Co.'s Contract for the Supply of School Requisites.

Sir,

Crown Solicitor's Office, Sydney, 16 February, 1907.

I have the honor to return the papers relating to this contract. I have considered the terms of the Agreement, and have the following answers to make to the questions submitted:—

As regards goods intended for Sydney schools, the Contract says clearly that Collins and Co. are to deliver them at their own expense; therefore, the charge for carriage is not justified. The item, 12s. for conveyance of a 10s. globe (8in. diameter) from Clarence-street to the school in Bourke Ward, Sydney, is so absurd that I do not wonder the invoice bears the warning, “Teachers are not to write remarks on this form.”

I do not think that the Contractor is entitled to make any charge for the wrap or package in which Sydney goods are made up to be delivered. It is a matter of little moment, and on that account apparently was not alluded to in the Contract. Country goods have necessarily to be forwarded in a good, substantial package, whereas city goods (judging from the practice of Sydney shopkeepers) would ordinarily be carried a short distance in a mere parcel of trifling value.

In the case of country goods, the provision with regard to carriage is quite clear, viz., that the Department ultimately has to stand the cost of same after the Contractors have delivered the goods at the railway station, wharf, or store, for transit. I observe that this is not in controversy.

(Punctuation,
&c. Leake on
Contracts,
p.p. 142-145.)

The point that is not so plain is whether the expression "to pack and to deliver, free of charge," means to pack free of charge and to deliver free of charge. I am of opinion that it does, and that under their Contract strictly interpreted Collins and Co. must pack the goods destined for the country at their own expense.

I have, &c.,

JNO. V. TILLET,
Crown Solicitor.

The Auditor-General.

Query 4th July, 1907, addressed to the Under Secretary, Department of Public Instruction :—
"In view of the Crown Solicitor's advising, the charge—packing, 7s. 6d.—cannot be allowed.
"Surcharge note herewith."

J. VERNON,
Auditor-General.

Reply to the above :—

"The last decision of the Crown Solicitor shows that the Department must pay this freight. I see no remedy for it while this contract lasts."

P. BOARD,
Under Secretary Public Instruction.

The Auditor-General.

Collins' Contract—School Requisites.

Sir,

Crown Solicitor's Office, Sydney, 29 May, 1907.

I have the honour to return herewith the papers numbered as in the margin—07/5883.

In my advising, dated the 16th February last, I said :—"The point that is not so plain is whether the expression 'to pack and to deliver, free of charge,' means to pack free of charge, and to deliver free of charge. I am of the opinion that it does; and that, under their contract, strictly interpreted, Collins and Co. must pack the goods destined for the country at their own expense,"

I was not at that time instructed that for a long time the Department have construed this clause to mean that the Government shall bear the cost of the packages, and have paid accordingly for 25 years. That being so, I now advise that the words "free of charge" in the clause should be applied to the verb "to deliver" only; and I form this opinion on the strength of the following decisions :—

"Where both parties have acted on a particular construction of an ambiguous document, that construction, if in itself admissible, will be adopted by the Court."—*Forbes v. Watt* (1872), L.R. 2 Sc. and D. 214.

"A party who has acted on one of two possible constructions of an obscure agreement cannot afterwards enforce it according to the other,"—*Marshall v. Berridge* (1881), 19 Ch. Div. 233, 241, 51 L.J., Ch. 329.

I have, &c.,

JNO. V. TILLET,
Crown Solicitor.

The Under Secretary, Department of Public Instruction.

CASE VI.

Life of Appropriations, Public Works Fund, and Closer Settlement Fund.

Sir,

Department of Audit, Sydney, 16 April, 1907.

I have the honour to request that you will be so good as to favour me with your opinion as to the extent of the life of the Appropriations out of Public Works Fund and Closer Settlement Fund as authorised under the Appropriation Act, 1906-7. Possibly the course prescribed in the Audit Act under Section 32, in connection with the Revenue Votes will assist you in coming to a determination.

For your assistance I attach a copy each of the said Appropriation Act and the Audit Act, 1902. It will be noticed on page 2 of the former statute that the words—

"For the service of the year from first July, 1906, to thirtieth June, 1907," appear at the top of the list of *Appropriations out of Revenue*; in the preamble of the *Appropriations out of Public Works Fund*, page 30 of the same Act, the following words have been inserted—

"... for works and other services for the year from 1st July, 1906, to 30th June, 1907. . . ." and on page 33 in connection with the *Appropriations out of Closer Settlement Fund* there appears the words—

"... for services for the year from 1st July, 1906, to 30th June, 1907. . . ."

These last two directions are not strengthened by specific directions elsewhere, as in the case of the Revenue Appropriations under Section 32 of the Audit Act.

The points for consideration are :—

- (1) Whether the currency of the Votes cease at 30th June next or
- (2) Whether all the Votes are alive until used, or
- (3) Whether only those Votes operated upon during 1906-7 live until the works commenced in that year have been completed.

I have, &c.,

J. VERNON,
Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 16 May, 1907.

With reference to your letter of 16th ultimo, in which you ask to be advised whether (1) the currency of the Appropriations out of Public Works Fund and Closer Settlement Fund, as authorised under the Appropriation Act of 1906-7, cease at 30th June next; or (2) whether all the votes are alive until used; or (3) whether only those votes operated upon during 1906-7 live until the Works commenced in that year have been completed; I have the honor to advise as follows :—

It

It was pointed out in your letter that in section 1 (page 2) of the Appropriation Act the following words appear:—"For the services of the year from 1st July, 1906, to 30th June, 1907," under the heading "Appropriations out of Consolidated Revenue"; in section 2 (page 30), under the heading "Appropriations out of Public Works Funds," the following:—" . . . for Works and other Services for the year from 1st July, 1906, to 30th June, 1907 . . . "; and in section 3 (page 33), under the heading of "Appropriations out of Closer Settlement Fund," the following:—" . . . for services for the year from 1st July, 1906, to 30th June, 1907 . . . "; and it was further pointed out that these last two directions are not strengthened by specific directions elsewhere, as in the case of the Revenue Appropriations under section 32 of the Audit Act, 1902.

The Audit Act has expressly provided for the lapsing of Appropriations out of the Consolidated Revenue and General Loan Accounts (sections 32 and 36), but neither it nor the Public Works and Closer Settlement Funds Act, 1906, contains any provision in regard to Appropriations out of the Public Works and Closer Settlement Funds, similar to section 32 or 36. For that reason, I am of opinion that the currency of the votes now in question does not cease at the 30th June next.

The second question must also be answered in the negative, the appropriations being for "Works and other Services," or for "Services" respectively "for the year from 1st July, 1906, to 30th June, 1907."

These words, in my opinion, only allow of the votes being applied to payments in respect of works and services entered upon between 1st July, 1906, and 30th June, 1907.

Copies of Acts returned herewith.

I have, &c.,

J. V. TILLET, Crown Solicitor.

The Auditor-General.

The further opinion obtained by the Treasury from the Attorney-General, dated 20th July, 1907, and forwarded to me on 10th August, is given below:—

Life of Appropriations from the Public Works and Closer Settlement Funds.

The Public Works and Closer Settlement Funds Act, 1906, constitutes two funds—(1) Public Works Fund, and (2) Closer Settlement Fund. Sections 4 and 6 provide for the crediting of these above-mentioned funds by certain contributions drawn from specified sources. The moneys at the credit of the Public Works Fund may be applied under authority of an Act of Parliament for carrying out public works and objects set out in section 5; and, similarly, moneys at the credit of the Closer Settlement Fund may be applied under the authority of Act of Parliament for the purchase of land for closer settlement, &c. (section 7). No money shall be drawn from either of these funds except under the authority of this Act (section 9); and, finally, section 8 empowers the Government to transfer money from one of these accounts to the other, or to the Consolidated Revenue Account. Thus it would appear that once these funds are credited with money, it is entirely an optional matter if any portion of those moneys are returned to the Consolidated Revenue Fund.

There is a marked distinction between the provisions of the Public Works and Closer Settlement Funds Act and the Audit Act No. 26, 1902. By virtue of this latter statute, every appropriation out of the Consolidated Revenue Fund lapses at the close of the current financial year (section 32), and all moneys borrowed under the authority of a Loan Act which remain unapplied after a period of two years also lapse (section 36). There is, however, no provision for limitation or lapsing of moneys which may be appropriated from either the Public Works Fund or Closer Settlement Fund.

The difficulty in the present case is created by the fact that the Appropriation Act No. 38, 1906, specifically appropriates certain specified sums which "shall be issued and applied for or towards the several uses and purposes hereinafter expressed for the service of the year from 1st July, 1906, to 30th June, 1907."

I am inclined to the opinion—although not without some doubt—that in spite of these words of apparent limitation, the appropriations did not lapse on 30th June, 1907. However, as the matter can be easily adjusted, it would be safer to re-vote any items for services that were not either completed or initiated during the financial year ended 30th June last.

In the future, the Appropriation Act can be so framed without words of limitation; and if this is done, the Public Works or Closer Settlement Funds can be drawn upon until the specified works or services have been completed without the necessity for an annual re-vote.

C. G. WADE,

Attorney-General.

20th July, 1907.

CASE VII.

Re Duty Stamps on Refunds by Railway Department of £2 and Over.

Sir,

Department of Audit, Sydney, 16 May, 1907.

I have the honor to request that you will kindly furnish me with your advising on the questions submitted to me by the Railway Department as to whether Duty Stamps are required to be placed on Refunds by that Department of £2 and over.

Refunds made by the Railway Department may be classified under three divisions, viz.:—

1. Refunds of claimants own moneys on which the Commissioners have no claim whatever.
2. Refunds on which recipients have some equitable claim, but which are partly an act of grace.
3. Refunds on which recipients have no equitable claim whatever, but which are granted entirely as an act of grace by the Commissioners.

No. 1 may be illustrated by a case in which a consignee pays a deposit of £20 under the regulations when ordering twenty trucks for conveyance of livestock, but countermands the order before the Department has done anything. The £20 which is the depositors own money is then refunded.

(This is the kind of case contemplated by the Railway Commissioners under Clause 19.)

No. 2 is illustrated by the case of Mr. George, on which this controversy arose. He held a yearly ticket on the Railway for which he originally paid £12 6s. 9d., but after three months use he surrendered it, and the Commissioners then, partly for equitable considerations and partly as an act of grace, decided to allow him a refund of £8 13s. 3d. as a surrender value.

No. 3

No. 3 would be a case where (say) 1 ton of goods is sent to Orange in error by a consignee, or his servant, at a cost of £4 4s. The goods should have gone to Armidale, and they are reconsigned either to Armidale direct, or returned to Sydney, and other goods despatched to Armidale in the interval.

The charges to Orange and back amount to £8 8s., and in such cases, if proved to be purely an error, the Commissioners generally agree to carry the goods back at half rate and refund £2 2s. to consignor, purely as an act of grace because the service has been fully performed and consignor has no shadow of legal claim.

The question for decision is whether the Railway Department should demand *stamped* receipts for any or all of the above refunds, or whether any or all are exempted under Clause 19 of Stamp Duties (Amendment) Act 1904.

I have, &c.,

J. VERNON,

Auditor-General.

Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 29 May, 1907.

I have the honor to return herewith Papers relating to the matter numbered as in margin, being that of the making of refunds by the Railway Department, which were forwarded to me to advise as to whether in the particular cases submitted to me receipts are liable to stamp duty.

I take the following from the papers:—

“Refunds made by the Railway Department may be classified under three divisions, viz.,—

“1. Refunds of claimants own moneys on which the Commissioners have no claim whatever.

“2. Refunds on which recipients have some equitable claim, but which are partly an act of grace.

“3. Refunds on which recipients have no equitable claim whatever, but which are granted entirely as an act of grace by the Commissioners.

“No. 1 may be illustrated by a case in which a consignee pays a deposit of £20 under the regulations when ordering twenty trucks for conveyance of live stock, but countermands the order before the Department has done anything. The £20 which is the depositor's own money is then refunded.

“(This is the kind of case contemplated by the Railway Commissioners under Clause 19.)

“No. 2 is illustrated by the case of Mr. George, *on which this controversy arose*. He held a yearly ticket on the Railway, for which he originally paid £12 6s. 9d., but after three months' use he surrendered it, and the Commissioners then, partly for equitable considerations and partly as an act of grace, decided to allow him a refund of £8 13s. 3d. as a surrender value.

“No. 3 would be a case where (say) 1 ton of goods is sent to Orange in error by a consignee or his servant at a cost of £4 4s. The goods should have gone to Armidale, and they are reconsigned either to Armidale direct, or returned to Sydney and other goods despatched to Armidale in the interval.

“The charges to Orange and back amount to £8 8s., and in such cases, if proved to be purely an error, the Commissioners generally agree to carry the goods back at half rate and refund £2 2s. to consignor, purely as an act of grace, because the service has been fully performed and consignor has no shadow of legal claim.”

I can advise only in connection with the illustrations, and cannot lay down any general rule for each specific class of cases.

I am of opinion that in all the illustrations no stamp duty is payable upon the receipts.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General, Sydney.

CASE VIII.

Retention of Fees by a Public Officer for his own private use.

Sir,

Department of Audit, 21 May, 1907.

I have the honor to request that you will be so good as to advise me whether, in view of the requirements of section 68 of the Public Service Act, No. 31, of 1902, and section 22 of the Audit Act, No. 26, 1902, an officer of the Public Service can be permitted to retain for his own private use fees received from a corporate body, or from any other body or person, without the express permission of the Governor, signified by notice published in the *Government Gazette*.

As a case in point, I enclose Consolidated Revenue Voucher, No. 40,540/67, for the payment of £3 3s., on 6th February, 1907, to Dr. Sinclair, Inspector-General of Insane, for a consultation and report regarding Mrs. Sleep, injured in tram accident.

I have, &c.,

JOHN VERNON,

Auditor-General.

The Crown Solicitor.

Sir,

Crown Solicitor's Office, Sydney, 12 June, 1907.

Adverting to your letter of the 21st ultimo, in which advice is sought on the question whether, in view of the requirements of section 68, Public Service Act, 1902, and section 22, Audit Act, 1902, an officer of the Public Service can be permitted to retain, for his own private use, fees received from a corporate body, or from any other body or person, without the express permission of the Governor, signified by notice published in the *Gazette*, I have the honor to advise as follows:—

Section 68 of the Public Service Act, 1902, says nothing as to the disposal of fees received by an officer, either in pursuance of or contravention of that section. And section 22 of the Audit Act, 1902, which refers to fees received pursuant to any statutory or other authority, clearly does not apply to the present case, as I know of no statutory or other authority requiring the payment of such a fee.

Voucher No. 40,540/67 is returned herewith.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General.

APPENDIX N.

DISBURSEMENTS during 1906-7 WITHHELD from CERTIFICATES OF DISCHARGE to the Colonial Treasurer.

* Transferred during the year to Appropriation.

SURCHARGES raised under the 47th Section of the "Audit Act of 1902."

Revenue Recovered, 1906-7.							
Chief Secretary :—		£	s.	d.	£	s.	d.
Hospital for Insane		0	3	11			
Police		0	3	4			
Treasurer and Secretary for Finance and Trade :—					0	7	3
Government Savings Bank		0	0	3			
Sydney Harbour Trust		8	19	3			
Byron Bay Jetty		1	14	10			
Ballina Water Supply		15	15	7			
Weights and Measures		0	3	0			
Navigation Department		23	5	0			
Government Printer		40	16	3			
Conditional Purchases		928	8	3			
Western Lands Leases		2	19	6			
Pastoral Leases		1	1	1			
Railway Commissioners					1,023	3	0
Attorney-General and Justice :—					187	3	2
Registrar of Probates		0	1	4			
Registrars Births, Marriages, and Deaths		0	8	6			
Industrial Arbitration		0	3	0			
Bankruptcy		3	18	10			
Clerks of Petty Sessions		63	9	5			
Poundage		15	0	0			
					83	1	1
Secretary for Lands :—							
Crown Lands Agents		0	12	6			
Foresters		131	11	7			
Pastures Protection Boards		20	16	3			
Stock Inspectors		2	3	6			
							155 3 10
Secretary for Mines and Agriculture :—							
Mining Registrars		6	4	0			
Royalty on Minerals		931	17	8			
							938 1 8
Public Instruction :—							
State Children's Relief Department							0 12 6
Total, Revenue Recovered							2,387 12 6
In course of Recovery :—							
Pastures Protection Boards		5	9	3			
Royalty on Minerals		4	9	4			
Conditional Purchases		408	7	5			
							418 6 0

APPENDIX O—continued.

SURCHARGES raised under the 47th Section of the "Audit Act of 1902."—continued.

Accounting Officer.	Amount of Surcharge.	Recovered and Recredited to Vote or Revenue.	Explained,Written- off, or Outstanding.
Excess Disbursements Recovered, 1906-7.			
Chief Secretary :—	£ s. d.	£ s. d.	£ s. d.
Hospital Subsidies	259 19 2	259 19 2	
Under Secretary	2 7 0	1 0 0	+1 7 0
Boarding-out Officer	8 6 10	4 1 2	{ 0 12 6 *2 0 8 †1 12 6
Secretary Aborigines Protection Board.....	1 2 3	1 1 4	0 0 11
Inspector-General of the Insane	0 13 0	0 2 0	0 11 0
Sydney Harbour Trust	0 9 6	0 9 6	
Inspector-General of Charities	1 11 0	1 9 3	0 1 9
Master in Lunacy	0 4 10	0 4 10	
Commissioner—Royal Commission of Inquiry, Lands Administration	2 2 0	2 2 0	
Chief Medical Officer	1 10 0	1 10 0	
Treasurer and Secretary for Finance and Trade :—			{ 24 4 5 *20 11 6 †18 1 4
Under Secretary	299 3 11	236 6 8	+4 6 8
Old-age Pensions.....	14 2 11	9 16 3	{ *3 2 9 †0 7 2
Superintendent of Navigation	4 4 7	0 14 8	0 9 0
Railway Commissioners	2 14 4	2 5 4	13 3 0
Chairman, Stores Supply and Tender Board	57 14 4	44 11 4	
First Commissioner of Taxation	0 8 7	0 8 7	+0 1 8
Director, Intelligence Department	2 19 4	2 17 8	0 1 0
Controller, Government Savings Bank.....	0 5 0	0 4 0	18 1 9
Manager, Resumed Properties	22 2 9	4 1 0	0 1 4
President, Sydney Harbour Trust.....	0 9 6	0 9 6	
Government Printer	0 6 8	0 5 4	
Secretary for Lands :—			
Under Secretary	20 7 10	19 0 6	1 7 4
Secretary, Western Lands Board	1 3 5	1 2 5	0 1 0
Secretary for Public Works :—			{ 11 17 1 *3 3 11 †161 8 8
Under Secretary	192 10 10	11 1 2	
District Works Officers	0 10 0	0 10 0	
Secretary for Mines and Agriculture :—			
Under Secretary	2 12 2	2 12 2	
Subsidies Agricultural Associations	237 3 6	237 3 6	
Attorney-General and Justice :—			
Under Secretary	4 3 0	1 19 6	2 3 6
Public Instruction :—			
Under Secretary	115 7 7	111 9 7	3 18 0
Government Astronomer	1 7 1	1 1 3	0 5 10
N.S.S. "Sibraon"	8 3 4	0 3 4	8 0 0
Trustees, National Art Gallery	5 0 0	5 0 0	
Subsidies Schools of Arts	93 9 9	13 0 0	†86 9 9
Total.....£	1,370 16 0	978 3 0	392 13 0
SUMMARY.			
Revenue recovered			£ s. d. 2,387 12 6
Excess Disbursements recovered			978 3 0
Total		£	3,365 15 6
Recoveries to Revenue by Transfers from Trust Funds, &c. :—			
Shipping Master, Newcastle			6 14 10
Clerks of Petty Sessions			19 4 10
Official Assignees			166 6 1
Registrar-General.....			250 0 0
Bankruptcy			79 7 8
Public Schools Savings Bank, Accumulated Interest			50 0 0
		£	571 13 5

* Items written off by Executive Council Minute.
† Items under consideration which may be recovered.

Formal Surcharges, amounting in the aggregate at this date, to £45,085 15s. 2d. have been issued against the Minister for Works, on account of payments made on vouchers certified by Officers of Shire Councils, which is not legal under Section 41 of the Audit Act of 1902 (see remarks on page 226.)

APPENDIX P.

AUTHORITIES GRANTED during 1906-7 BY THE GOVERNOR-IN-COUNCIL, under 51st Section of the Audit Act of 1902, for the Relief of Accounting Officers from Surcharge and for the Allowance of Expenditure without written Vouchers.

Accounting Officers.	Amount.	Year of Service.	No. of Executive Council Minute.	Service.	Reason why Relief granted.
RECEIPTS.					
RELIEF FROM SURCHARGE.					
TREASURER AND SECRETARY FOR FINANCE AND TRADE:—					
Government Printer	£ 4 5 1	1905-6 and previous years	50 of 1906	Printing	Irrecoverable.
"	8 7 6	1905-6 and previous years	7 " 1907	"	"
Sydney Harbour Trust	362 3 8	1906-7 and previous years	48 " 1906	Rents	"
Railway Commissioners	104 6 4	1904-5	32 " 1906	Concession in Freights	Special circumstances.
"	10 16 8	1905-6	33 " 1906	" Fares	"
"	1,603 0 0	1906-7	32 " 1906	Demurrage on Wheat	"
"	105 0 0	1905-6	39 " 1906	Concession in Freights	"
"	2 10 0	1906-7	40 " 1906	" Fares	"
"	18 16 9	1905-6	41 " 1906	" Freights	"
"	132 11 2	1904-5	48 " 1906	Overpaid account Contract	Irrecoverable.
"	38 17 10	1906-7	50 " 1906	Concession in Fares	Special circumstances.
"	87 17 6	1904-5	1 " 1907	" Freights	"
"	285 11 4	1900-1	2 " 1907	"	"
"	591 1 11	1906-7 and previous years	29 " 1907	Spurious Coins, Cash Stolen, &c.	Irrecoverable.
"	10 19 11	1904-5	6 " 1907	Freight	"
"	244 16 6	1906-7	14 " 1907	Concession in Rents	Special circumstances.
"	49 6 2	1906-7	15 " 1907	" Freights	"
"	23 2 5	1906-7	17 " 1907	"	"
ATTORNEY-GENERAL AND JUSTICE:—					
Registrar-General	3 19 0	1904-5 and previous years	40 " 1906	Fees	Irrecoverable.
"	11 17 3	1905-6 and previous years	46 " 1906	Stamp Duty	Special circumstances.
Prothonotary	1 7 6	1905-6 and previous years	15 " 1907	Fees	Irrecoverable.
SECRETARY FOR LANDS:—					
Under-Secretary	618 2 10	1901-2 and previous years	43 " 1906	Erection of Rabbit-proof Fencing	"
SECRETARY FOR PUBLIC WORKS:—					
Under-Secretary	61 13 11	1903-4 and previous years	51 " 1906	Rent, Kenmore Bore	"
DISBURSEMENTS.					
RELIEF FROM SURCHARGE AND ALLOWANCE OF EXPENDITURE WITHOUT WRITTEN VOUCHERS.					
COLONIAL SECRETARY:—					
Inspector-General of Police	12 2 10	1906-7	50 of 1906	Travelling Expenses	Acquittances unobtainable.
Returning Officer, Castlereagh	0 14 0	1903-4	12 " 1907	Stamps	Irrecoverable.
TREASURER AND SECRETARY FOR FINANCE AND TRADE:—					
Central Board, Old-age Pensions	747 7 6	1905-6 and previous years	38 " 1906	Pensions Improperly Paid	"
Superintendent of Navigation	3 2 9	1904-5	50 " 1906	Travelling Expenses	"
Under Secretary	20 11 6	1905-6	38 " 1906	Over-payment	"
SECRETARY FOR LANDS:—					
Under Secretary	11 10 0	1906-7	43 " 1906	Travelling expenses	Voucher unobtainable.
"	5 10 0	1906-7	8 " 1907	Wages	Acquittance "
SECRETARY FOR PUBLIC WORKS:—					
Under Secretary	4 0 0	1905-6	30 " 1906	Travelling expenses	Vouchers "
"	14 11 7	1905-6	41 " 1906	Wages	"
Temporary Shire Councillors	3 6 4	1906-7	39 " 1906	Excess Allowances	Special circumstances.
"	7 11 5	1906-7	44 " 1906	"	"
"	2 10 5	1906-7	53 " 1906	"	"
"	4 5 5	1906-7	60 " 1906	"	"
"	1 15 4	1906-7	16 " 1907	Loss on Furniture	"
"	2 13 9	1906-7	10 " 1907	Excess Allowances	"
"	9 5 1	1906-7	10 " 1907	Salary, Temporary Clerk	Voucher unobtainable.
"	212 14 5	1906-7	15 " 1907	Loss on Furniture	Special circumstances.
"	2 13 1	1906-7	7 " 1907	Excess Allowances	"
"	0 9 5	1905-6	12 " 1907	"	"
"	8 1 0	1903-7	28 " 1907	"	"
PUBLIC INSTRUCTION:—					
Boarding-out Officer, State Children's Relief	2 0 8	1906-7	26 " 1907	Loss on Contract	"

APPENDIX O—continued.

SURCHARGES raised under the 47th Section of the “Audit Act of 1902.”—continued.

Accounting Officer.	Amount of Surcharge.	Recovered and Recredited to Vote or Revenue.	Explained, Written- off, or Outstanding.
Excess Disbursements Recovered, 1906-7.			
Chief Secretary :—	£ s. d.	£ s. d.	£ s. d.
Hospital Subsidies	259 19 2	259 19 2	.....
Under Secretary	2 7 0	1 0 0	+1 7 0
Boarding-out Officer	8 6 10	4 1 2	{ 0 12 6
Secretary Aborigines Protection Board	1 2 3	1 1 4	{ +1 12 6
Inspector-General of the Insane	0 13 0	0 2 0	{ 0 0 11
Sydney Harbour Trust	0 9 6	0 9 6	{ 0 11 0
Inspector-General of Charities	1 11 0	1 9 3	.....
Master in Lunacy	0 4 10	0 4 10	0 1 9
Commissioner—Royal Commission of Inquiry, Lands Administration	2 2 0	2 2 0	.....
Chief Medical Officer	1 10 0	1 10 0	.....
Treasurer and Secretary for Finance and Trade :—			{ 24 4 5
Under Secretary	299 3 11	236 6 8	{ *20 11 6
Old-age Pensions	14 2 11	9 16 3	{ +18 1 4
Superintendent of Navigation	4 4 7	0 14 8	{ +4 6 8
Railway Commissioners	2 14 4	2 5 4	{ *3 2 9
Chairman, Stores Supply and Tender Board	57 14 4	44 11 4	{ +0 7 2
First Commissioner of Taxation	0 8 7	0 8 7	{ 0 9 0
Director, Intelligence Department	2 19 4	2 17 8	{ 13 3 0
Controller, Government Savings Bank	0 5 0	0 4 0	.....
Manager, Resumed Properties	22 2 9	4 1 0	+0 1 8
President, Sydney Harbour Trust	0 9 6	0 9 6	0 1 0
Government Printer	0 6 8	0 5 4	18 1 9
Secretary for Lands :—			0 1 4
Under Secretary	20 7 10	19 0 6	1 7 4
Secretary, Western Lands Board	1 3 5	1 2 5	0 1 0
Secretary for Public Works :—			{ 11 17 1
Under Secretary	192 10 10	11 1 2	{ *8 3 11
District Works Officers	0 10 0	0 10 0	{ +161 8 8
Secretary for Mines and Agriculture :—			.....
Under Secretary	2 12 2	2 12 2	.....
Subsidies Agricultural Associations	237 3 6	237 3 6	.....
Attorney-General and Justice :—			2 3 6
Under Secretary	4 3 0	1 19 6	.....
Public Instruction :—			3 18 0
Under Secretary	115 7 7	111 9 7	0 5 10
Government Astronomer	1 7 1	1 1 3	8 0 0
N.S.S. “Sibraon”	8 3 4	0 3 4	.....
Trustees, National Art Gallery	5 0 0	5 0 0	+86 9 9
Subsidies Schools of Arts	93 9 9	13 0 0	.....
Total.....	£ 1,370 16 0	978 3 0	392 13 0

SUMMARY.

Revenue recovered	£ s. d.
Excess Disbursements recovered	2,387 12 6
Total	978 3 0
Recoveries to Revenue by Transfers from Trust Funds, &c. :—	£ 3,365 15 6
Shipping Master, Newcastle	6 14 10
Clerks of Petty Sessions	19 4 10
Official Assignees	166 6 1
Registrar-General	250 0 0
Bankruptcy	79 7 8
Public Schools Savings Bank, Accumulated Interest	50 0 0
Total	£ 571 13 5

* Items written off by Executive Council Minute.
† Items under consideration which may be recovered.

Formal Surcharges, amounting in the aggregate at this date, to £45,085 15s. 2d. have been issued against the Minister for Works, on account of payments made on vouchers certified by Officers of Shire Councils, which is not legal under Section 41 of the Audit Act of 1902 (vide remarks on page 226.)

AUTHORITIES GRANTED during 1906-7 BY THE GOVERNOR-IN-COUNCIL, under 51st Section of the Audit Act of 1902, for the Relief of Accounting Officers from Surcharge and for the Allowance of Expenditure without written Vouchers.

Accounting Officers.	Amount.	Year of Service.	No. of Executive Council Minute.	Service.	Reason why Relief granted.
RECEIPTS.					
RELIEF FROM SURCHARGE.					
TREASURER AND SECRETARY FOR FINANCE AND TRADE:—					
Government Printer	£ 4 5 1	1905-6 and previous years	50 of 1906	Printing	Irrecoverable.
"	8 7 6	1905-6 and previous years	7 " 1907	"	"
Sydney Harbour Trust	362 3 8	1906-7 and previous years	48 " 1906	Rents	"
Railway Commissioners	104 6 4	1904-5	32 " 1906	Concession in Freights	Special circumstances.
"	10 16 8	1905-6	33 " 1906	" Fares	"
"	1,603 0 0	1906-7	32 " 1906	Demurrage on Wheat	"
"	105 0 0	1905-6	39 " 1906	Concession in Freights	"
"	2 10 0	1906-7	40 " 1906	" Fares	"
"	18 16 9	1905-6	41 " 1906	" Freights	"
"	132 11 2	1904-5	48 " 1906	Overpaid account Contract	Irrecoverable.
"	38 17 10	1906-7	50 " 1906	Concession in Fares	Special circumstances.
"	87 17 6	1904-5	1 " 1907	" Freights	"
"	285 11 4	1903-1	2 " 1907	"	"
"	591 1 11	1906-7 and previous years	29 " 1907	Spurious Coins, Cash Stolen, &c.	Irrecoverable.
"	10 19 11	1904-5	6 " 1907	Freight	"
"	244 16 6	1906-7	14 " 1907	Concession in Rents	Special circumstances.
"	49 6 2	1906-7	15 " 1907	" Freights	"
"	23 2 5	1906-7	17 " 1907	"	"
ATTORNEY-GENERAL AND JUSTICE:—					
Registrar-General	3 19 0	1904-5 and previous years	40 " 1906	Fees	Irrecoverable.
"	11 17 3	1905-6 and previous years	46 " 1906	Stamp Duty	Special circumstances.
Prothonotary	1 7 6	1905-6 and previous years	15 " 1907	Fees	Irrecoverable.
SECRETARY FOR LANDS:—					
Under-Secretary	618 2 10	1901-2 and previous years	43 " 1906	Erection of Rabbit-proof Fencing	"
SECRETARY FOR PUBLIC WORKS:—					
Under-Secretary	61 13 11	1903-4 and previous years	51 " 1906	Rent, Kenmore Bore	"
DISBURSEMENTS.					
RELIEF FROM SURCHARGE AND ALLOWANCE OF EXPENDITURE WITHOUT WRITTEN VOUCHERS.					
COLONIAL SECRETARY:—					
Inspector-General of Police	12 2 10	1906-7	50 of 1906	Travelling Expenses	Acquittances unobtainable.
Returning Officer, Castlereagh	0 14 0	1903-4	12 " 1907	Stamps	Irrecoverable.
TREASURER AND SECRETARY FOR FINANCE AND TRADE:—					
Central Board, Old-age Pensions	747 7 6	1905-6 and previous years	38 " 1906	Pensions Improperly Paid	"
Superintendent of Navigation	3 2 9	1904-5	50 " 1906	Travelling Expenses	"
Under Secretary	20 11 6	1905-6	38 " 1906	Over-payment	"
SECRETARY FOR LANDS:—					
Under Secretary	11 10 0	1906-7	43 " 1906	Travelling expenses	Voucher unobtainable.
"	5 10 0	1906-7	8 " 1907	Wages	Acquittance "
SECRETARY FOR PUBLIC WORKS:—					
Under Secretary	4 0 0	1905-6	30 " 1906	Travelling expenses	Vouchers "
"	14 11 7	1905-6	41 " 1906	Wages	"
Temporary Shire Councillors	3 6 4	1906-7	39 " 1906	Excess Allowances	Special circumstances.
"	7 11 5	1906-7	44 " 1906	"	"
"	2 10 5	1906-7	53 " 1906	"	"
"	4 5 5	1906-7	10 " 1906	"	"
"	1 15 4	1906-7	16 " 1907	Loss on Furniture	"
"	2 13 9	1906-7	10 " 1907	Excess Allowances	"
"	9 5 1	1906-7	10 " 1907	Salary, Temporary Clerk	Voucher unobtainable.
"	212 14 5	1906-7	15 " 1907	Loss on Furniture	Special circumstances.
"	2 13 1	1906-7	7 " 1907	Excess Allowances	"
"	0 9 5	1905-6	12 " 1907	"	"
"	8 1 0	1905-7	28 " 1907	"	"
PUBLIC INSTRUCTION:—					
Boarding-out Officer, State Children's Relief	2 0 8	1906-7	26 " 1907	Loss on Contract	"

APPENDIX Q.

COMPARATIVE STATEMENT of Balances of STORES ON HAND AT LAST STOCK-TAKING, and PREVIOUS STOCK-TAKING respectively, showing INCREASES and DECREASES under each head:—

Department.	Date of Stock-taking.	Value of Stock.	Date of Stock-taking.	Value of Stock.	Increase.	Decrease.
I.	1906.	£ s. d.	1907.	£ s. d.	£ s. d.	£ s. d.
His Excellency the Governor :—						
H.E. the Governor	Mar. 31...	13 6 2	Mar. 31...	10 11 6	.....	2 14 8
II.						
Executive and Legislative :—	1906.		1907.			
Legislative Assembly	Mar. 31...	60 3 4	Mar. 31...	33 6 10	.....	26 16 6
Parliamentary Library	„ 31...	62 19 7	„ 31...	51 13 1	.....	11 6 6
Parliamentary Reporting Staff	„ 31...	0 9 4	Nil.....		.....	0 9 4
Parliamentary Standing Committee	„ 31...	3 14 3	Mar. 31...	2 9 6	.....	1 4 9
Legislative Council	„ 31...	46 13 4	„ 31...	26 2 11	.....	20 10 5
Total, Executive and Legislative .....	.....	173 19 10	.....	113 12 4	.....	60 7 6
III.						
Colonial Secretary :—	1906.		1907.			
Chief Secretary	Mar. 31...	48 1 0	Mar. 31...	40 13 5	.....	7 7 7
Auditor-General	„ 31...	22 5 3	„ 31...	22 11 9	0 6 6	.....
Police	„ 31...	6,075 4 0	„ 31...	6,140 3 11	64 19 11	.....
Hospitals for Insane	Feb. 28...	5,118 18 10	Feb. 28...	4,400 19 10	.....	717 19 0
Reception House, Darlinghurst	Mar. 31...	21 10 3	„ 28...	14 6 4	.....	7 3 11
Inspector-General of Insane	„ 31...	5 7 2	„ 28...	4 3 0	.....	1 4 2
Master-in-Lunacy	„ 31...	17 15 11	April 17...	10 10 3	.....	7 5 8
Quarantine	„ 31...	3,135 15 2	Mar. 31...	2,881 17 11	.....	253 17 3
Coast Hospital	„ 31...	918 10 3	„ 31...	1,570 4 6	651 14 3	.....
Abattoirs	„ 31...	62 11 4	„ 31...	75 4 2	12 12 10	.....
Government Statistician	„ 31...	92 5 5	„ 31...	89 5 9	.....	2 19 8
Registrar, Friendly Societies	„ 31...	14 2 1	„ 31...	12 2 1	.....	2 0 0
Government Asylums	„ 31...	1,918 0 7	June 30...	1,878 13 1	.....	39 7 6
State Children's Relief	„ 31...	853 9 10	„ 30... *	.....	.....	853 9 10
Fisheries	„ 31...	60 8 5	Mar. 31...	48 5 2	.....	12 3 3
Botanic Gardens	„ 31...	90 14 6	„ 31...	109 12 8	18 18 2	.....
Nursery Garden, Campbelltown	„ 31...	19 8 4	„ 31...	12 4 2	.....	7 4 2
Government Domains	„ 31...	68 4 1	„ 31...	78 8 3	10 4 2	.....
Garden Palace Grounds	„ 31...	5 3 3	„ 31...	3 7 4	.....	1 15 11
Centennial Park	„ 31...	60 15 11	„ 31...	65 3 10	4 7 11	.....
Stores Supply and Tender Board	„ 31...	3,685 3 5	„ 31...	3,584 1 1	.....	101 2 4
State Clothing Factory	June 30...	1,636 9 10	June 30...	2,445 11 4	809 1 6	.....
Total, Colonial Secretary .....	.....	23,930 4 10	.....	23,487 9 10	1,572 5 3	2,015 0 3
IV.						
Treasurer and Secretary for Finance and Trade :—	1906.		1907.			
Treasury	Mar. 31...	32 16 6	Mar. 31...	35 15 7	2 19 1	.....
Stamp Duties	„ 31...	22 5 6	„ 31...	9 14 8	.....	12 10 10
Land and Income Tax	„ 31...	59 8 8	„ 19...	45 2 10	.....	14 5 10
Government Printer	„ 31...	23,703 1 10	„ 31...	17,445 0 0	.....	6,258 1 10
Navigation	„ 31...	1,822 8 1	„ 31...	1,764 16 7	.....	57 11 6
Old-age Pensions	„ 31...	20 7 9	„ 31...	19 17 11	.....	0 9 10
Government Savings Bank	„ 31...	31 19 7	„ 31...	57 13 7	25 14 0	.....
Resumed Properties	„ 31...	108 12 8	„ 31...	160 3 7	51 10 11	.....
Sydney Harbour Trust	„ 31...	1,161 7 2	„ 31...	1,198 2 0	36 14 10	.....
Total, Treasurer and Secretary for Finance and Trade .....	.....	26,962 7 9	.....	20,736 6 9	116 18 10	6,342 19 10
V.						
Railway Commissioners :—	Ledger Balance.		Ledger Balance.			
Railways and Tramways	1906.		1907.			
	Mar. 31...	418,291 18 0	Mar. 31...	374,689 13 2	.....	43,602 4 10
VI.						
Attorney-General and Justice :—	1906.		1907.			
Head Office	Mar. 31...	34 16 3	Mar. 31...	30 11 5	.....	4 4 10
Sheriff	„ 31...	13 14 10	„ 31...	6 13 6	.....	7 1 4
District Court	„ 31...	12 17 9	„ 31...	7 7 10	.....	5 9 11
Prisons generally	„ 31...	19,349 7 9	„ 31...	16,374 8 0	.....	2,974 19 9
Court of Industrial Arbitration	„ 31...	16 6 7	„ 31...	16 7 9	0 1 2	.....
Public Service Board	Not taken	.....	„ 31...	19 3 6	19 3 6	.....
Total, Attorney-General and Justice .....	.....	19,427 3 2	.....	16,454 12 0	19 4 8	2,991 15 10
Carried forward .....	.....	488,798 19 9	.....	435,492 5 7	1,708 8 9	55,015 2 11

* See under Public Instruction.

APPENDIX Q—continued.

COMPARATIVE STATEMENT of BALANCES OF STORES ON HAND, &c.—continued.

Department.	Date of Stock-taking.	Value of Stock.	Date of Stock-taking.	Value of Stock.	Increase.	Decrease.
Brought forward		£ s. d. 488,798 19 9	.....	£ s. d. 435,492 5 7	£ s. d. 1,708 8 9	£ s. d. 55,015 2 11
VII.						
Secretary for Lands:—	1906.		1907.			
Head Office.....	Mar. 31...	4,232 13 10	Mar. 31...	4,915 19 6	683 5 8	.....
Land Board and District Survey Offices	„ 31...	342 3 0	„ 31...	283 17 1	.....	58 5 11
Total, Secretary for Lands.....	.....	4,574 16 10	.....	5,199 16 7	683 5 8	58 5 11
VIII.						
Public Works Department:—	1906.		1907.			
Government Dockyard	Mar. 31...	4,947 17 0	Ledger Balance only. Mar. 31...	5,224 5 6	276 8 6	.....
Cockatoo Island.....	„ 31...	9,212 4 4	do „ 31...	4,756 2 7	.....	4,456 1 9
(Roads and Bridges and Water Supply Material, &c.)			do			
General Depôt (Murray-street)	Jan. 1...	13,912 7 6	„ 31...	13,468 6 8	.....	444 0 10
Architect's Yard	Mar. 31...	5,001 19 11	do			
Stationery, &c.	„ 31...	2,435 17 9	„ 31...	3,308 15 11	.....	1,693 4 0
State Labour Bureau—Head Office and Randwick	„ 31...	147 17 7	June 30...	1,348 9 5	.....	1,087 8 4
Casual Labour Farm, Pitt Town	„ 31...	63 17 11	Mar. 31...	120 17 4	.....	27 0 3
			„ 31...	41 15 7	.....	22 2 4
			Ledger Balance only.			
Railway Construction	„ 31...	186,269 16 6	„ 31...	147,730 7 9	.....	38,539 8 9
Newcastle District Works Office	„ 31...	1,236 13 2	do			
			„ 31...	1,464 10 4	227 17 2	.....
Metropolitan Board of Water Supply and Sewerage.....	1905. June 30...	23,661 14 9	1906. June 30...	26,787 15 6	3,126 0 9	.....
Hunter District Board of Water Supply and Sewerage.....	1906. Mar. 31...	3,886 4 4	1907. Mar. 31...	4,013 7 6	127 3 2	.....
Total, Public Works Department .....	.....	250,776 10 9	.....	208,264 14 1	3,757 9 7	46,269 6 3
IX.						
Public Instruction:—	1906.		1907.			
Head Office	Mar. 31...	26 8 8	Mar. 31...	24 7 7	.....	2 1 1
Technical Education.....	„ 31...	25 16 3	„ 31...	18 18 1	.....	6 18 2
Cadet Branch.....	„ 31...	9,585 5 5	Now Commonwealth.	.....	.....	9,585 5 5
State Children's Relief.....	Under Chief Secretary.	.....	Mar. 31...	681 8 5	681 8 5	.....
N.S.S. "Sobraon"	Mar. 31...	657 1 7	„ 31...	513 8 1	.....	143 13 6
Industrial School, Parramatta	„ 31...	43 18 7	„ 31...	44 19 11	1 1 4	.....
Carpenterian Reformatory	„ 31...	169 13 1	„ 31...	193 12 1	23 19 0	.....
Observatory	„ 31...	18 10 3	„ 31...	15 6 11	.....	3 3 4
Australian Museum	„ 31...	532 10 6	„ 31...	481 3 11	.....	51 6 7
Library	„ 31...	79 16 2	„ 31...	69 17 6	.....	9 18 8
Art Gallery.....	„ 31...	104 14 1	„ 31...	34 5 3	.....	70 8 10
Total, Public Instruction .....	.....	11,243 14 7	.....	2,077 7 9	706 8 9	9,872 15 7
X.						
Secretary for Mines and Agriculture:—	1906.		1907.			
Head Office.....	Mar. 31...	67 9 9	Mar. 31...	60 17 4	.....	6 12 5
Hawkesbury Agricultural College.....	„ 31...	157 1 10	„ 31...	229 12 0	72 10 2	.....
Wollongbar Experimental Farm	„ 31...	49 18 11	June 30...	47 16 10	.....	2 2 1
Wagga Wagga Experimental Farm	„ 31...	120 8 8	Mar. 31...	134 8 11	14 0 3	.....
Bathurst Experimental Farm.....	„ 31...	16 17 4	„ 31...	17 17 8	1 0 4	.....
Howlong Viticulture Station	„ 31...	13 1 4	„ 31...	10 0 0	.....	3 1 4
Export Branch	„ 31...	89 9 11	1906. Dec. 31...	137 11 2	48 1 3	.....
Total, Secretary for Mines and Agriculture.....	.....	514 7 9	.....	638 3 11	135 12 0	11 15 10
GRAND TOTALS	£	755,908 9 8	.....	651,672 7 11	6,991 4 9	111,227 6 6
Net Decrease ..					£104,236 1s. 9d.	

APPENDIX R.

No. 3 Committee Room, Parliament House, 30 July, 1907.

Report 1906-7—Public Accounts Committee.

Sir,

With reference to your letter of the 26th instant, I have the honor to state that no matters were submitted to the Public Accounts Committee for its inquiry during the financial year 1906-7.

I have, &c.,

J. Vernon, Esq., Auditor-General.

W. WATSON,

Secretary.

APPENDIX S.

Accounts of Forest Guard J. F. da Silva, Bellingen, Woolgoolga District.

Sir,

Department of Audit, Sydney, 10 December, 1906.

I have the honor to report that during my inspection of the accounts of the above officer I found evidences of irregularities in accounting for his collections.

Noticing discrepancies between the amount of the cheques paid in several instances, and the corresponding entries in the cash book, I found it necessary to call upon several mill-owners in the district and ascertain the amounts actually paid by them for royalty on timber. The result so far is, as shown in the attached statement, defalcations amounting to £64 18s. ascertained up to date—but there are lists with the District Forester to investigate, and if any further deficiencies are found they will be submitted on a supplementary statement.

From this statement it will be seen that, whereas the butts in the receipt book and the entries in the cash book showed certain amounts as collected, the receipts given to the payors were in all cases in excess, sometimes for large amounts as for example:—Receipt No. 286594, 23rd August, 1906, North Coast Company, Woolgoolga, the butt shows £46 12s. 3d. paid, and the receipt issued was for £55 0s. 11d.; again on the same date, receipt No. 286595, North Coast Company, Coff's Harbour, butt £42 15s., receipt issued for £50 12s. The smaller amounts were those paid to credit of revenue.

The guard has also falsified his returns to the District Forester at South Grafton in such a manner as to cover his defalcations, and these have been passed from time to time after examination, which clearly shows that the system of supervision is weak.

In examination of the cash book I observed that the cash received for licenses issued has been retained for periods of over two months, since the early part of the year, indicating that the guard was misappropriating these collections in ready cash (amounting to about £20 per month) to his own use.

I found also in many cases that cheques had been cashed by the guard, and only portion of them paid to credit of revenue.

When I had established these irregularities I wired to the District Forester (Mr. Wilshire), who met me at Coff's Harbour, and together we called upon the guard for explanation. Eventually he admitted that he had made use, for his own purposes, of the cash received for licenses for some time past, and being unable to replace it, was compelled to falsify his returns and the receipt butts in order to hide the deficiency.

On these guards rests the duty of levying the charges for royalty on logs, sleepers, &c., as brought in by the timber-getters to the mills and depôts, and also the collection of the royalty as levied; so that unless a very searching system of check is placed upon them it is in their power to defraud the revenue to a very large extent, and this case shows how simply it can be done. What is needed is that the District Foresters or their assistants, when inspecting the guard's books, should also test with the mill books some of the returns of royalty which they forward with their collections.

The Treasury Regulations in regard to banking collections when amounting to £2 are not being observed generally in the Forestry Districts which I have inspected, and whilst some allowance must be made for the nature of the duties, which take the guards long distances from their banking town and for uncertain periods, yet there is room for very much improvement in this respect. It should be insisted upon that any collections in hand when the guard returns to his home should be banked. In this case under notice the bankings were very irregular and at uncertain times.

I have, &c.,

J. McKERN,

The Auditor-General,

Inspector of Public Accounts.

Forest Guard J. F. da Silva. Statement of Defalcations ascertained to date—10th December, 1906.

Receipt No	Date.	Name.	Amount shown on receipt butt and in Cash Book.	Amount of receipt issued.	Amount misappropriated.
	1906.		£ s. d.	£ s. d.	£ s. d.
286509	8 Jan. ...	A. Eichman ...	9 0 5	10 4 6	1 4 1
22	5 Feb. ...	" ...	17 15 6	18 7 6	0 12 0
56	14 May ...	" ...	32 8 2	33 13 2	1 10 0
72	21 June ...	" ...	16 17 9	18 14 9	1 17 0
96	25 Aug. ...	" ...	26 4 0	28 13 6	2 9 6
	1905.				
286502	20 Dec. ...	A. and S. H. Ellis ...	53 17 7	60 13 7	6 16 0
Cheque	7 Aug. ...	" ...	52 19 6	62 16 10	0 17 4
"	.....	" Licenses ...	9 0 0		
	1906.				
286527	20 Feb. ...	" ...	54 14 4	55 1 0	0 6 8
558	14 March ...	" ...	104 5 10	105 11 0	1 5 2
573	21 June ...	" ...	37 4 6	38 11 2	1 6 8
607	.....	" Cheque, £109 4s. 6d.			
8	17 Sept. ...	" ...	88 7 5	96 7 0	7 19 7
628	5 Nov. ...	" Cheque, £77 10s. 1d.	65 16 8	69 5 6	3 8 10
286599	7 Sept. ...	Langley Bros, Woolgoolga ...	13 2 4	15 9 6	2 7 2
617	26 " ...	" " ...	37 1 4	42 3 4	5 2 0
625	1 Nov. ...	" " ...	31 13 1	32 15 3	1 2 2
286567	9 June ...	North Coast Co., Coff's Harbour ...	5 14 1	chg. 7 14 1	2 0 0
286585	11 July ...	" " ...	14 7 11	16 13 10	2 5 11
595	23 Aug. ...	" " ...	42 15 0	50 12 0	7 17 0
594	23 " ...	" Woolgoolga ...	46 12 3	55 0 11	8 8 8
624	24 Oct. ...	" " ...	17 0 8	20 15 10	3 15 2
618	29 Sept. ...	" Coff's Harbour ...	12 7 4	12 17 4	0 10 0
286593	7 Aug. ..	Doepel and Best ...	20 0 6	20 19 10	0 19 4
615	25 Sept. ...	" " ...	2 8 3	2 9 11	0 1 8
286597	3 " ...	F. Cassidy ...	6 15 7	7 11 8	0 16 1
					£64 18 0
<i>Supplementary Statement, 28th December, 1906.</i>					
	1906.				
AA286581	8 July ...	E. D. Pike & Co. ...	50 4 11	55 7 8	5 2 9
286603	11 Sept. ...	" ...	46 11 0	46 17 8	0 6 8
286601	10 " ...	W. Willett ...	6 1 3	7 5 6	1 4 3
2	10 " ...	" ...	6 7 7	7 0 4	0 12 9
286518	3 Feb. ...	W. and J. Willett ...	9 15 3	11 1 1	1 5 10
	1905.				
	6 May ...	" ...	2 18 5	5 11 8	2 13 3
	7 Aug. ...	" ...	11 12 8	13 15 8	2 3 3
					13 8 9
Total to date ...					£78 6 9

J. McKERN,

Inspector, Public Accounts,

28th Dec., 1906.

Further items of deficiency :—3 August, 1906; Receipt, 286592; North Coast Company, £18 16s. 1d.; cash-book, £17 2s. 1d. Deficiency, £1 14s. Making total to date, £80 0s. 9d.—J. McK., 19/2/07. Further items bring the total deficiency up to £101 3s. 2d. at 16th April, 1907.

Inspecting Branch, Department of Audit, Sydney, 10 December, 1906.

REPORT of Mr. Inspector McKern, No. 157, of 10th December, 1906, on the Public Revenue Accounts of Forest Guard J. F. da Silva, Bellingen, Woolgoolga District, submitted for the information of the Auditor-General.

Remarks by the Chief Inspector.

In this case the Forest Guard, J. F. da Silva, Bellingen, Woolgoolga District, has, in a large number of instances, issued receipts to the payors for the full amounts actually received by him, but has entered on the butts of the receipts smaller amounts and only accounted for the latter sums, retaining the difference between the two amounts for his own use.

He has also falsified the returns of royalty received and rendered by him to the District Forester at Grafton.

By

By these means he has succeeded in defrauding the State of the sum of £64 18s., ascertained up to the present, but this may be increased from inquiries now being made.

As this officer has been guilty of deliberate acts of embezzlement, I regret to be compelled to recommend that he be prosecuted for his wrong doing. He is now under suspension.

The Auditor-General.

E. HANSON,
Chief Inspector of Public Accounts.

I concur.—J. VERNON, Auditor-General, 11/12/06. Submitted for the information of the Hon. the Treasurer and necessary action.—J. VERNON, Auditor-General, 11/12/06. The Under Secretary for Finance and Trade. Submitted for approval to prosecute.—J. BURT, 14/12/06. Under Secretary. C.J.S., 14/12/06. Appd.—W.T.D., 15/12/06. The Crown Solicitor, B.C., The Treasury, 17/12/06.—J.B. (for Under Secretary), 17/12/06.

Memorandum.

Department of Audit, Inspection Branch,
Sydney, 29 December, 1906.

Defalcations of Forest Guard Da Silva.

THE total amount of general deficiency in the accounts of this officer, which I have ascertained to date, is £78 6s. 9d., as set out in the attached statement. (Other items under inquiry will probably increase this amount.) This sum is arrived at after seeing receipts, or, where not available, the necessary information was obtained from cheques or cheque-butts and the royalty accounts of the mill-owners.

Though Mr. Da Silva lodged to Mr. Wilshire's credit the cheques as received, in some instances, he only credited the payor with portion of the amount, retaining the balance for his own use and benefit, and manipulated the royalty returns to make them agree with the sums he accounted for. He admitted to Mr. Wilshire and myself, at Coff's Harbour, that this was the line of action he adopted in order to cover the cash deficiency for licenses issued.

J. McKERN,
Inspector, Public Accounts.

Telegram from T. H. Wilshire to the Under Secretary for Lands.

Fernmount, 3 December, 1906.

SUSPENDED Forest Guard here. Serious irregularities in his accounts.

WILSHIRE.

Recommended that the District Forester's action be concurred in. Mr. Da Silva is the officer referred to. The Auditor-General is anxious to have the matter dealt with at once.—C.E.R., Chief Inspector, 3/12/06. Action approved. Send to Forest Branch to note and resubmit at once.—R. McD., Acting Under Secretary, 3/12/06. Urgent. Forest Branch.—C.E.R., 3/12/06. Noted.—O.D., 4/12/06. Resubmitted.—O.D., 4/12/06. Recommended that Forest Guard Da Silva be suspended in view of the report that serious irregularities have been discovered in his accounts.—ROBERT McDONALD, 4/12/06. Approved.—J.A., 4/12/06. Very urgent. Wire to Dis. For. (Fernmount), 5/12/06. Account Branch and Forest Branch.—J.R., 5/12/06. Noted.—R.C., 6/12/06. Forest Branch. Noted.—R. D. HAY (per O.D.) 7/12/06. Minl. Branch [urgent].—V.C., 7/12/06. Await report.—J.R., 7/12/06.

Sir,

Fernmount, 3 December, 1906.

Following my telegram of this day, informing you I had suspended Forest Guard da Silva for serious irregularities in his accounts.

I have to add that several discrepancies in his accounts have been disclosed, which will be fully set out by Mr. Treasury Inspector McKern's report.

Under these circumstances, I have placed Junior Assistant F. Swain in charge of the Bellinger district. It will therefore be necessary to at once appoint him an issuer of timber licenses.

I have, &c.,

The Under Secretary for Lands, Sydney.

T. H. WILSHIRE.

Extract made and action taken—O.D., 8/12/06. Seen by Mr. Rennie. Await Audit Inspector McKern's Report—J.R., 11/12/06.

Sir,

Fernmount, 13 December, 1906.

I regret the position I am now placed in, and trust that steps may not be taken to prosecute me, and that I may be allowed time to pay the Department any deficiency due to them.

I joined the service in July, 1902, and on the 1st March, 1903, I was unfortunate in losing my wife, leaving me with four young children to provide for, the eldest barely 9 years of age, the youngest only six days; and since that date I have had to pay, keep, clothe, and school my children from a very small salary. The three eldest are at school on the Clarence, the youngest with her guardian here on the Bellinger.

I have had a very large district to look after, and have always been under a heavy expense travelling in controlling the work, my salary being far too small, from July, 1902, to April, 1906. My salary was 8s. per day, and 2s. 2d. per day for horse forage, not enough to feed one horse properly, while it took two and three horses to do the work. Since April, 1906, I have received 8s. per day, and £35 per annum

annum for my equipment, which is about £4 per annum less than the 2s. 2d. per day for horse forage and 4s. per day travelling expenses for every twenty-four hours from headquarters, by half too small, for the amount of collections was about £300 per month.

Trusting you will grant me the request I ask for, and not prosecute me, but give me time to pay back the shortage. I ask this request in the interests of my children, who are far too young to support themselves.

To the Under Secretary for Lands, Sydney.

I have, &c.,

J. F. DA SILVA.

Mr. Hay.—J.W., 24/12/06.

Suspension of Forest Guard Da Silva.

I UNDERSTAND from Mr. Hanson, the Chief Inspector of Audit, that a report on the defalcations of this officer has been furnished, in which his prosecution is recommended. Apparently some inquiry for this report should be made.

R. D. HAY, 3/1/07.

The Chief Inspector.

Mr. Ramsay,—Have inquiry made please at once.—C.E.R., 3/1/07. Inquiry made. The report in question has been sent to the Treasury.—J.R., 4/1/07. The Chief Inspector.

Mr. Hanson informs me by telephone this morning that the papers are with the Crown Solicitor to take steps for the prosecution of Mr. Da Silva. Mr. Da Silva pleads in his letter of 13th December herewith to be given opportunity to make good the deficiency. So far as I am aware this Department has not been consulted in the matter of prosecution, it being evidently considered a matter for the Treasury and Auditor-General. Mr. Da Silva's letter might be submitted for the Minister's perusal. The investigation of Mr. Da Silva's accounts so far reveals defalcations to the extent of £78 6s. 9d. He issued receipts for the full amounts collected, but showed in the cash book and receipt books less amounts, and falsified his returns to the District Forester.

Up to the discovery of these defalcations Mr. Da Silva had an excellent reputation as a forest guard.

C.E.R., Chief Inspector, 4/1/07.

Submitted for the consideration of the Minister. Mr. Briner, M.L.A., saw me on this matter yesterday; he asked to be allowed to put certain facts before the Minister at the earliest date.—ROBERT McDONALD, Acting Under Secretary, 4/1/07. Very Urgent. Ask Crown Solicitor to stay action until I have time to see the Auditor-General.—J.A., 5/1/07. Crown Solicitor informed by telephone and by letter, 5/1/07.

[Urgent.]

Sir,

Department of Audit, Sydney, 19 February, 1907.

In connection with the defalcations of Mr. J. F. da Silva, Forest Guard, Bellingen, reported to the Treasury under my communication of 11th December last, I find that instructions were given by the Honorable the Treasurer for the prosecution of this officer.

The report of my Inspector was forwarded to the Crown Solicitor, but before the case could be proceeded with he was requested by letter of the Minister for Lands to stay proceedings until he had inquired into the circumstances of the case.

So far as I can gather, from personal inquiry, no further steps have been taken, and the report and all papers have now been returned to me in answer to my reminder.

As, however, it appears from the papers that the report has never reached your office, I am now forwarding it herewith for the information and guidance of the Minister.

I may add that since the report was written some other items, then under inquiry, have been added to the deficiency, raising it to £80 0s. 9d.; and there are yet discrepancies of upwards of £20, which, if not satisfactorily accounted for, must also be carried to the deficiency.

I have the honor, therefore, to request that you will be good enough to place this matter before the Minister so that the necessary action may be taken as speedily as possible to recover to the revenue the amount ultimately found to be deficient.

I have, &c.,

J. VERNON,

Auditor-General.

The Acting Under Secretary for Lands.

Submitted for the Minister's perusal.—C.E.R., Chief Inspector, 21/2/07. Submitted.—R. McD., 22/2/07.

Memorandum.

Department of Audit, Inspection Branch, Sydney, 4 April, 1907.

WILL you be good enough to advise me if any decision has yet been arrived at in the case of J. F. da Silva, Forest Guard at Bellingen?

C. E. Rennie, Esq., Chief Inspector, Lands Department.

E. HANSON,
Chief Inspector of Public Accounts.

Submitted. The papers are still with the Minister, I think.—C.E.R., Chief Inspector, 4/4/07. Submitted. Special and urgent.—R. McD., Acting Under Secretary, 5/4/07.

Sir,

Sir,

Department of Audit, Sydney, 16 April, 1907.

Referring to my letter of 19th February last, forwarding report and statements of the defalcations of Forest Guard Da Silva, I have now the honor to submit, for the information of the Honorable the Minister for Lands, a statement showing the total deficiencies, as far as can be ascertained from the books and accounts kept by that officer, and from the records of the District Forester at Grafton.

I have, &c.,

The Acting Under Secretary for Lands.

J. VERNON,

Auditor-General.

Forest Guard J. F. Da Silva—Statement of defalcations ascertained to date.

Receipt No.	Date.	Name.	Amount shown on receipt butt and in Cash Book.	Amount of receipt issued.	Amount misappropriated.
	1906.		£ s. d.	£ s. d.	£ s. d.
286509	8 Jan. ...	A. Eichman ...	9 0 5	10 4 6	1 4 1
22	5 Feb. ...	" ...	17 15 6	18 7 6	0 12 0
56	14 May ...	" ...	32 8 2	33 18 2	1 10 0
72	21 June ...	" ...	16 17 9	18 14 9	1 17 0
96	25 Aug. ...	" ...	26 4 0	28 13 6	2 9 6
	1905.				
286502	20 Dec. ...	A. and S. H. Ellis ...	53 17 7	60 13 7	6 16 0
Cheque	7 Aug. ...	" ...	52 19 6 }	62 16 10	0 17 4
	.....	" Licenses ...	9 0 0 }		
	1906.				
286527	20 Feb. ...	" ...	54 14 4	55 1 0	0 6 8
558	14 Mar. ...	" ...	104 5 10	105 11 0	1 5 2
573	21 June ...	" ...	37 4 6	38 11 2	1 6 8
607	} 17 Sept. {	" Cheque £109 4s. 6d.	88 7 5	96 7 0	7 19 7
8		" ...	65 16 8	69 5 6	3 8 10
628	5 Nov. ...	" Cheque £77 10s. 1d.	13 2 4	15 9 6	2 7 2
286599	7 Sept. ...	Langley Bros., Woolgoolga ...	37 1 4	42 3 4	5 2 0
617	26 " ...	" " ...	31 13 1	32 15 3	1 2 2
625	1 Nov. ...	" " ...	5 14 1	chq. 7 14 1	2 0 0
286567	9 June ...	North Coast Company, Coff's Harbour...	14 7 11	16 13 10	2 5 11
286585	11 July ...	" " "	17 2 1	18 16 1	1 14 0
286592	3 Aug. ...	" " "	42 15 0	50 12 0	7 17 0
595	23 " ...	" " "	46 12 3	55 0 11	8 8 8
594	23 " ...	" " Woolgoolga ...	17 0 8	20 15 10	3 15 2
624	24 Oct. ...	" " "	12 7 4	12 17 4	0 10 0
618	29 Sept. ...	" " Coff's Harbour...	20 0 6	20 19 10	0 19 4
286593	7 Aug. ...	Doepel and Best...	2 8 3	2 9 11	0 1 8
615	25 Sept. ...	" " ...	6 15 7	7 11 8	0 16 1
286597	3 " ...	P. Cassidy ...	50 4 11	55 7 8	5 2 9
AA286581	8 July ...	E. D. Pike & Co. ...	46 11 0	46 17 8	0 6 8
286603	11 Sept. ...	" " ...	6 1 3	7 5 6	1 4 3
286601	10 " ...	W. Willett ...	6 7 7	7 0 4	0 12 9
2	10 " ...	" " ...	9 15 3	11 1 1	1 5 10
286518	3 Feb. ...	W. and J. Willett ...			
	1905.				
	6 May ...	" ...	2 18 5	5 11 8	2 13 3
	7 Aug. ...	" ...	11 12 8	13 15 8	2 3 0
					80 0 6
Not shown	5 April ...	*Pike & Co. ...	65 3 2	68 19 7	3 16 5
"	1 July ...	* " ...	8 12 2	10 12 2	2 0 0
"	5 Aug. ...	* " ...	85 10 5	88 7 2	2 16 9
"	8 Sept. ...	* " ...	56 1 11	62 2 9	6 0 10
"	1 Oct. ...	* " ...	18 2 0	24 10 8	6 8 8
					£ 101 3 2

* In these cases the receipts could not be obtained. Messrs. Pike & Co. cannot produce them, and the difference between the amount of cheques and the amounts put through the cash book cannot be explained, but are similar to the above ascertained cases of default.

Receipt No. 286598, 16th September, 1906, E. H. Smith—Cheque £6 13s. 9d., but only £4 8s. 7d. accounted for in cash book. Difference of £2 5s. 2d. under inquiry, awaiting reply from agent. Seen. The difference is explained satisfactorily.—J. McK.

Submitted for perusal. It will be seen that the total amount of deficiency is £101 3s. 2d.—C.E.R., Chief Inspector, 17/4/07. Special. Submitted.—R. McD., Acting Under Secretary, 18/4/07. I am awaiting word from Da Silva's friends.—J.A., 22/4/07. Submitted for any further instructions. The Audit Office has been again inquiring.—C.E.R., Chief Inspector, 10/5/07. Special. Submitted.—R. McD., Acting Under Secretary, 10/5/07.

Telegram from Mr. Walsh to G. S. Briner, Esq., M.L.A.

Coff's Harbour Jetty, 2 May, 1907.

WILL Minister delay Da Silva's case another week? Have about half amount raised. Reply.

WALSH.

Have advised that next week must end this.—G. S. BRINER.

Re

Re Mr. Da Silva's Defalcations.

PLEASE state total amount due to Forest Guard J. F. da Silva at date of his suspension from duty.
—J.R., 15/5/07. Account Branch.

Salary, 1st to 30th November, 1906	...	...	...	...	...	£12	0	0
Do 1st and 2nd December, 1906	...	...	...	...	...	0	16	0
Equipment, 1st to 30th November, 1906	...	...	...	...	...	2	18	4
Do 1st and 2nd December, 1906	...	...	...	...	...	0	3	11
Travelling expenses, 1st to 30th November, 1906	...	...	...	...	...	2	10	1

£18 8 4

S.H., 15/5/07. V.C., Acct., 15.

One day, at 8s. = 8s.	...	...	...	...	...	0	9	11
Do. at £35 per annum = 1s. 11d.	} 3rd December, 1906				...	...	...	...

£18 18 3

Total amount of deficiency, as per Audit statement with letter of 16/4/07,

07-2,699 £101 3 2

J.R., 15/5/07.

The amount due to the Department will be the sum of £101 3s. 2d., less the amount withheld from Mr. Da Silva from the 1st November to date of suspension (3rd December); add to the £18 8s. 4d., the amount due for 3rd December.—C.E.R., Chief Inspector, 15/5/07.

Mr. Briner, M.L.A., called yesterday morning and stated that he would call this morning at 10.30, and, if informed of the exact amount required to make up for Mr. Da Silva's defalcations, a cheque would be paid into the Treasury for the amount to-day.

So far, Mr. Briner has not appeared, and the Audit Office has again sent down an inquiry as to what has been done.

The amount required to make up for Mr. Da Silva's defalcations, after deducting what is due to him from this Department, is £82 4s. 11d.

C. E. R., Chief Inspector,
15 May, 1907.

Submitted.—R.McD., Acting Under Secretary, 15/5/07.

A cheque for £82 4s. 11d. was handed in to me on the 21st instant, and forwarded by me, per the Accountant, to the Treasury, to be placed to Suspense Account. See Mr. Langley's letter of 21st instant, herewith.—C.E.R., Chief Inspector, 23/5/07. Submitted.—R.McD., 23/5/07.

The Under Secretary for Lands, Sydney.

Sir,

Baltic Wharf, Market-street, Sydney, 21 May, 1907.

The sum of £82 4s. 11d., which I understand represents the amount of the shortage in Mr. J. F. da Silva's account with the Department, less certain sums due to him by the Department for salary and allowances, has been placed in my hands on his behalf, and I now tender my cheque for the amount herewith.

Having regard to this payment, and to his circumstances, he being a widower with two young children entirely dependent upon him, and who would be left quite unprovided for if his support was taken from them, I would respectfully urge that steps for a prosecution against him be not taken.

I feel sure you will give the matter your kind consideration.

Yours faithfully,
ALFD. LANGLEY.

Cheque £82 4s. 11d., sent by memo. per the Accountant to the Treasury, to be placed to Suspense Account.—C.E.R., 22/5/07.

Minute.

I HAVE given very careful attention to this case, and, having regard to the position of Da Silva's family affairs, I am averse to going on with the prosecution, which the Crown law authorities may now be asked to abandon. Da Silva to be dismissed.

J.A., Minister for Lands, 23/5/07.

Letter of dismissal, then forward at once to Crown Law Office.—R. McD., Acting Under Secretary, 23/5/07. Also inform Audit Office.—C.E.R. (for A.U.S.), 24/5/07. Mr. Da Silva and Audit Office informed, 24/5/07. Papers to be sent to the Accountant to inform Treasury re the sum of £82 4s. 11d., also to prepare voucher for £18 18s. 3d., salary and allowances not yet paid to Mr. Da Silva.—C.E.R., Chief Inspector (for A.U.S.), 24/5/07. The Acct.—J.R.—25/5/07. Urgent.

Sir,

Department of Lands, Sydney, 24 May, 1907.

With reference to your communication of the 16th April, 1907, and previous correspondence, respecting irregularities in the public accounts of Mr. Forest Guard J. F. da Silva, I have the honor to inform you that, on his behalf, a cheque has been presented for the sum of £82 4s. 11d. This has been
duly

duly forwarded to the Treasury, and a voucher is being prepared for the sum of £18 18s. 3d., salary and allowances not paid Mr. Da Silva prior to his suspension, which makes up the total amount of the reported deficiencies in his accounts.

I have to add that the Honorable the Minister has decided not to go on with the prosecution in the case, but has dismissed Mr. Da Silva as from the 4th December, 1906.

I have, &c.,

ROBERT McDONALD,

Acting Under Secretary.

The Auditor-General, Sydney.

Auditor-General. Chief Inspector, 27th March, 1907.—J.V. Will the Acting Under Secretary for Lands be good enough to cause all the previous papers in this matter to be returned to me.—J. VERNON, Auditor-General. B.C. 28th May, 1907. Please attach the papers.—J.R., 1/6/07. Account Branch.

Da Silva's Defalcations.

PLEASE furnish a Credit Voucher for £101 3s. 2d.

A. LYNCH

(for C. Acct.),

30/5/07.

The Accountant,
Dept. Lands.

Papers attached to be returned. Credit Voucher for £101 3s. 2d. prepared.—J.S.B., 31/5/07. Credit Voucher herewith, as requested.—VICTOR COHEN, Accountant, Dept. Lands, 4/6/07. The Examiner, Treasury. Credit Vou. £101 3s. 2d. attached. Claim £18 18s. 3d. for salary, travelling, and equipment passed to Paymaster.—A. LYNCH (for C. Acct.), 5/6/07. The Receiver. The sum of £101 3s. 2d. was credited this day to Revenue "Timber Licenses—Royalty, &c.," viz.:—£18 18s. 3d. received per Paymaster and £82 4s. 11d. lodged to Suspense Ac. 22nd ult.—S. R. CORKHILL (for U.S.). The Under Secretary for Lands. B.C., Treasury, 6/6/07. Mr. Hay to note.—V.C., Acct., 10/6/07. Noted.—R. D. HAY, 10/6/07. Returned to Minl. Bh. Please see, 07-3,756. The Crown Solicitor.—J.R. (for A.U.S.), B.C. Lands, 11/6/07. Noted and returned: Proceedings having been abandoned.—Jno. V. TILLET, Crown Solr., B.C., 13/6/07. The A.U.S. for Lands. Noted.—O'D., 17/6/07. Minl. Branch, 17/6/07. The Auditor-General, as requested.—J.R. (for A.U.S.), B.C. Lands, 18/6/07. Auditor-General. Chief Inspector, 19/6/1907.—J.V. Mr. McKern.—E.H., 20/6/07. Noted.—J. McK., 21/6/07.