

1904
(SECOND SESSION.)

LEGISLATIVE ASSEMBLY.
NEW SOUTH WALES.

PUBLIC ACCOUNTS

FOR THE

YEAR ENDED 30TH JUNE, 1904,

ACCOMPANIED BY THE

THIRTY-FOURTH REPORT OF THE AUDITOR-GENERAL

(UNDER THE AUDIT ACT OF 1902).

ORDERED BY THE LEGISLATIVE ASSEMBLY TO BE PRINTED,
25th August, 1904.

SYDNEY: WILLIAM APPLGATE GULLICK, GOVERNMENT PRINTER.

1904.

[5s.]

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(SECOND SESSION.)

LEGISLATIVE ASSEMBLY.
NEW SOUTH WALES.

PUBLIC ACCOUNTS.

(FOR THE YEAR ENDED 30TH JUNE, 1904, WITH 34TH REPORT OF THE AUDITOR-GENERAL.)

Ordered by the Legislative Assembly to be printed.

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

Sir,

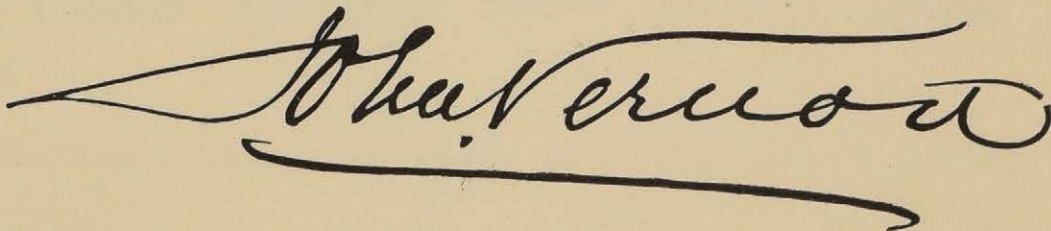
Department of Audit, Sydney, 25th August, 1904.

Under the provisions of the "Audit Act, 1902," I do myself the honor to transmit to you, for presentation to the Legislative Assembly, a copy of the Colonial Treasurer's Statement of the Receipts and Expenditure of the Consolidated Revenue and other moneys for the Year ended 30th June, 1904, together with my Report thereon.

I have the honor to be,

Sir,

Your obedient servant,

A large, elegant handwritten signature in cursive script, reading "Charles Vernon". The signature is written in dark ink and is positioned above a horizontal line.

Auditor-General.

ABSTRACTS
OF THE
PUBLIC ACCOUNTS
OF THE
STATE OF NEW SOUTH WALES,
FOR THE
YEAR ENDED 30TH JUNE, 1904.

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	12
Schedule of Repayments to credit of Votes of 1903–1904, marked C... ..	15
Consolidated Revenue Fund—Detailed Statement of Disbursements, marked D	18
Detail Statement of Other Payments, marked E	28
Detail Statement of Payments from Vote Advance to Treasurer, 1903–1904, marked F	29
Detailed Statement of Receipts Returned G	38
Consolidated Revenue Deficiency Account	39
Statement of unpaid Accounts, Consolidated Revenue Fund, at close of year, marked H	42
Statement of Revenue, &c., Consolidated Revenue Fund, which had not reached Treasury at close of year, marked I	42
Trust Account	43
Public Service Superannuation Act, No. 8 of 1903, marked J	45
Police Reward Fund Account, marked K	49
Police Superannuation Fund Account, marked L	53
Trust Moneys Deposit Account, marked M	63
Special Deposits Accounts	64
Special Trust Accounts	65
Advances to Settlers' Act No. 1 of 1899	66
London Suspense Account	66
Colonial Treasurer—Fire Insurance Account	66
The General Loan Account—Account Current	67
Abstract of Expenditure—Services provided for by Loans	96
General Loan Account—General Account of Receipts and Expenditure to 30th June, 1904, marked N	97
Appendix to the General Loan Account, marked O	100
Public Debt of the State on 30th June, 1904—Statement of the particulars of the	101
Statement of Due Dates of outstanding Debentures Funded and Inscribed Stock and Treasury Bills on 30th June, 1904	108
Distribution of Interest, Public Debt, 30th June, 1904	110
Statement of Balances on the Public Accounts of New South Wales, and the distribution of the same on 30th June, 1904	111

No. 1.

CASH ACCOUNT.

CONSOLIDATED REVENUE FUND.

ACCOUNT CURRENT

OF

REVENUE, RECEIPTS, AND EXPENDITURE

FOR THE

YEAR ENDED 30TH JUNE, 1904.

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

Dr.

Reference Page.	PARTICULARS.	AMOUNT.	TOTAL RECEIPTS.
		£ s. d.	£ s. d.
	To REVENUE and RECEIPTS (1st July, 1903, to 30th June, 1904) :—		
4	Balance of Revenue collected within the State by the Commonwealth Government and returned	2,683,417 1 3	
4	Taxation	1,100,193 6 1	
	Land Revenue—		
5	Sales	1,030,138 5 5	
6	Annual Revenue	827,187 9 4	
		1,857,325 14 9	
6	Services rendered—		
8	Railways and Tramways... ..	4,263,743 18 10	
	Generally	791,438 8 7	
		5,055,182 7 5	
10	General Miscellaneous Receipts	552,209 2 5	
			11,248,327 11 11
	To ADVANCES REPAID on account of year 1902-3, &c.—		
11	Treasurer's Advance Account, 1893	126 6 3	
11	Do 1900-1	3,540 18 7	
11	Do 1901-2	6,937 3 2	
11	Do 1902-3	87,145 8 5	
11	Prevention of Scab in Sheep, 1900-1	1,429 8 9	
11	Do 1901-2	8 3 0	
11	State Children's Relief Act, 1901-2 (Act 61, of 1901)	1 5 0	
11	Do 1902-3 do	4,543 18 5	
			103,732 11 7
	To ADVANCES REPAID on account of year 1903-4—		
11	State Children's Relief Act, 1903-4 (Act 61, of 1901)	134 16 7	
11	In anticipation of Loan Votes, 1903-4	109,544 4 2	
			109,679 0 9
11	To REPAYMENTS to TREASURER'S ADVANCE ACCOUNT, 1902-3, by appropriation taken in 1903-4 for services of 1902-3... ..		124,874 13 9
	Total		£ 11,586,613 18 0
112	To CASH BALANCE, 30 June, 1904, carried forward		£ 524,064 3 11
			£ 12,110,678 1 11

The Treasury, New South Wales,
Sydney, 30th July, 1904.C. G. L. BOYCE,
Chief Accountant.

1.

ACCOUNT.

THE CONSOLIDATED REVENUE FUND.

Expenditure for the year ended 30th June, 1904.

Cr.

Reference Page.	PARTICULARS.	Payments under Parliamentary authority.	Payments, Treasurer's Advance Vote, to be appropriated.	TOTAL PAYMENTS.
		£ s. d.	£ s. d.	£ s. d.
	By EXPENDITURE on account of Departments—			
27	Special Appropriations	786,823 10 8		786,823 10 8
18	Schedules A to C	40,349 0 0	22 18 4	40,371 18 4
18	Executive and Legislative	32,529 13 1	10 8 4	32,540 1 5
21	Colonial Secretary	1,196,834 6 11	21,365 16 8	1,218,200 3 7
22	Treasurer and Secretary for Finance and Trade	379,731 19 1	9,789 16 3	389,521 15 4
23	Railways and Tramways	2,921,026 0 5		2,921,026 0 5
23	Attorney-General and Justice	326,857 6 10	9,155 5 1	336,012 11 11
24	Secretary for Lands	322,154 3 5	1,575 16 7	323,730 0 0
25	Secretary for Public Works... ..	887,471 0 9	19,115 9 8	906,586 10 5
25	Public Instruction, Labour, and Industry... ..	889,689 4 10	1,169 10 0	890,858 14 10
26	Secretary for Mines and Agriculture	133,393 16 8	6,334 5 8	139,728 2 4
	By INTEREST on PUBLIC DEBT, &c. :—			
26	Interest on Debentures and Funded Stock... ..	2,451,278 8 0		2,451,278 8 0
21-26	Interest on Uninvested Funds, temporary possession of the Government... ..	62,584 11 3		62,584 11 3
22	Darling Harbour Resumptions—Interest on Compensation Money	85,934 16 3		85,934 16 3
21-34	Interest on Special Deposits by Savings Bank of New South Wales	60,706 0 0	394 1 1	61,100 1 1
	Interest on Treasury Bills—			
26	Deficiency of 1886 and previous years... ..	16,901 10 4		16,901 10 4
26	Deficiency, June, 1895, and previous years	30,586 17 8		30,586 17 8
26	Deficiency to 30th June, 1900... ..	19,655 7 6		19,655 7 6
26	For Public Works, 63 Vic. No. 46	109,802 0 0		109,802 0 0
26	(Darling Harbour Resumption) 64 Vic. No. 10	9,976 0 0		9,976 0 0
26	Public Works, 2 Ed. VII No. 94	107,147 11 9		107,147 11 9
22-34	Interest on Government Banking Accounts, Sydney and London	9,143 17 6	964 10 4	10,108 7 10
	By PAYMENT IN REDUCTION OF PUBLIC DEBT—			
26	Sinking Funds	119,412 13 4		119,412 13 4
26	Treasury Bills Redemption	250,000 0 0		250,000 0 0
		£ 11,249,989 16 3	69,897 18 0	11,319,887 14 3
28	By PAYMENTS on account STATE CHILDREN'S RELIEF ACT, 1903-4			10,642 19 1
27	By APPROPRIATION in adjustment of TREASURER'S ADVANCE ACCOUNT of 1902-3			124,874 13 9
28	By PAYMENTS from TREASURER'S ADVANCE ACCOUNT, 1903-4, to be recovered			61,372 13 0
28	By PAYMENTS in anticipation of LOAN VOTES, since recovered			109,544 4 2
	TOTAL		£ 11,626,322 4 3	
	By CASH BALANCE ACCOUNT, 30th June, 1903, brought forward			484,355 17 8
				£ 12,110,678 1 11

T. WADDELL,
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, 1904, and is in accordance with the requirements of the Audit Act of 1902, Section 58.

Given under my hand, this 25th day of August, 1904.

JOHN VERNON,
Auditor-General.

A.

Detail Statement

OF NET REVENUE AND RECEIPTS IN THE YEAR ENDED 30TH JUNE,
1904, ON ACCOUNT OF THE CONSOLIDATED REVENUE FUND.

HEAD OF REVENUE.								AMOUNT.	TOTAL.
								£ s. d.	£ s. d.
BALANCE of Revenue collected within the State by the Commonwealth Government, and returned (see page 2) ... ..								.....	2,683,417 1 3
TAXATION.									
STAMP DUTIES	...	...	...	...	...	...	...	471,401 11 4	
								8,831 13 7	462,569 17 9
LAND TAX	...	...	...	...	...	...	...	335,223 0 9	
								12,976 19 8	322,246 1 1
INCOME TAX	...	...	...	...	...	...	...	216,655 2 8	
								23,414 16 9	193,240 5 11
LICENSES:—									
To Wholesale Spirit Dealers	...	...	...	...	...	...	...	6,160 0 0	
To Auctioneers	...	...	...	...	...	...	...	4,848 7 9	
To Retail Fermented and Spirituous Liquors, including Wine, Cider, and Perry	...	...	...	...	...	...	...	95,017 0 0	
Billiard and Bagatelle Licenses	...	...	...	...	...	...	...	6,791 0 0	
To Hawkers and Pedlars and Pawnbrokers	...	...	...	...	...	...	...	3,275 14 11	
Licenses, Gunpowder Act of 1876	...	...	...	...	...	...	...	947 10 0	
Licenses to sell Tobacco, Cigars, and Cigarettes	...	...	...	...	...	...	...	2,854 5 0	
Licenses under Metropolitan Traffic Act	...	...	...	...	...	...	...	2,018 16 0	
All other Licenses	...	...	...	...	...	...	...	858 17 6	
								122,771 11 2	
								634 9 10	122,137 1 4
TOTAL, TAXATION (see page 2)	...	...	...	...	...	...	...	£ .....	1,100,193 6 1
Carried forward	...	...	...	...	...	...	...	£ .....	3,783,610 7 4

STATEMENT OF NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.					AMOUNT.	TOTAL.
					£ s. d.	£ s. d.
Brought forward...					£	3,783,610 7 4
LAND REVENUE.						
SALES.						
Auction Sales	...	...	...	...	109,553 16 1	3751-4-9
Newcastle Pasturage Reserve Sales	...	...	...	...	1,624 18 10	361-8-7
Improved Purchases, &c.	...	...	...	...	916 10 5	
Deposits and Improvements on Conditional Purchases	...	...	...	...	56,326 2 8	297501-3-4
Instalments (inclusive of Interest), Conditional Purchases	...	...	...	...	759,649 13 5	X 301612-16-8
Balances on Conditional Purchases	...	...	...	...	112,012 4 0	
Miscellaneous Purchases	...	...	...	...	5,422 17 10	
					1,045,506 3 3	
Less Refunds	...	...	...	...	15,367 17 10	
TOTAL, LAND SALES (see page 2)					.....	1,030,138 5 5
ANNUAL LAND REVENUE.						
INTEREST ON LAND CONDITIONALLY PURCHASED					48,480 3 10	
Less Refunds	...	...	...	...	39 18 1	
						48,440 5 9
PASTORAL OCCUPATION:—						
Pastoral Leases (Runs)	...	...	...	...	2,661 15 4	
Conditional Leases	...	...	...	...	175,403 16 0	
Annual Leases	...	...	...	...	43,098 1 8	
Occupation Licenses	...	...	...	...	86,089 15 5	
Homestead Leases	...	...	...	...	10,183 4 5	
Snow Leases	...	...	...	...	617 13 8	
Inferior Leases	...	...	...	...	152 2 2	
Scrub Leases	...	...	...	...	6,787 16 0	
Homestead Selections	...	...	...	...	37,482 15 5	
Settlement Leases...	...	...	...	...	72,726 15 6	
Improvement Leases	...	...	...	...	68,989 11 10	
Artesian Well Leases	...	...	...	...	1,004 6 7	
Quit Rents...	...	...	...	...	716 0 10	
					505,913 14 10	
Less Refunds	...	...	...	...	44,157 14 10	
						461,756 0 0
Western Lands Division.						
Pastoral Leases (Runs)	...	...	...	...	75,072 12 9	
Occupation Licenses	...	...	...	...	9,511 9 2	
Homestead Leases	...	...	...	...	23,916 19 9	
Western Leases	...	...	...	...	31,482 7 10	
Other Receipts	...	...	...	...	1,723 11 4	
					141,707 0 10	
Less Refunds	...	...	...	...	20 10 0	
						141,686 10 10
MINING OCCUPATION:—						
+ Mineral Leases	...	...	...	...	16,949 8 3	
Mineral Licenses	...	...	...	...	149 15 0	
+ Leases of Auriferous Lands	...	...	...	...	7,388 12 0	
+ Deposits—Gold and Mineral Dredging Act of 1899	...	...	...	...	895 17 9	
Miners' Rights	...	...	...	...	3,517 17 6	
Business Licenses...	...	...	...	...	1,028 0 0	
+ Royalty on Minerals	...	...	...	...	29,535 19 5	
+ Residential Leases	...	...	...	...	1,011 2 7	
Other receipts (including Survey Fees)	...	...	...	...	2,570 1 8	
					63,046 14 2	
Less Refunds	...	...	...	...	2,353 3 9	
						60,693 10 5
ANNUAL LAND REVENUE carried forward					£	712,576 7 0
LAND SALES carried forward					£	1,030,138 5 5
Carried forward...					£	3,783,610 7 4

STATEMENT OF NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.								AMOUNT.	TOTAL.
								£ s. d.	£ s. d.
Brought forward...								£	3,783,610 7 4
LAND REVENUE—continued.									
LAND SALES brought forward ...								£	1,030,138 5 5
ANNUAL LAND REVENUE brought forward ...								£	712,576 7 0
BLOCKHOLDERS ACT OF 1901:—									
Rents	...	...	...	...	...	...	...	31 5 0	
Other Receipts	...	...	...	...	...	...	...	11 17 11	
									43 2 11
MISCELLANEOUS LAND RECEIPTS:—									
Timber Licenses, &c.	...	...	...	...	...	...	...	33,932 3 7	
Fees on Transfer of Runs and Leases	...	...	...	...	...	...	...	1,033 2 8	
Fees on Preparation and Enrolment of Title-deeds	...	...	...	...	...	...	...	7,280 3 6	
Survey Fees	...	...	...	...	...	...	...	44,394 1 9	
Rents for Special Objects...	...	...	...	...	...	...	...	21,443 8 8	
All other receipts	...	...	...	...	...	...	...	19,936 9 6	
								128,019 9 8	
Less Refunds	...	...	...	...	...	...	...	13,451 10 3	
									114,567 19 5
TOTAL, ANNUAL LAND REVENUE (see page 2)								£	827,187 9 4
TOTAL, LAND REVENUE (see page 2)								£	1,857,325 14 9
RECEIPTS FOR SERVICES RENDERED.									
RAILWAY AND TRAMWAY RECEIPTS:—									
Railway Tolls	...	...	...	...	...	...	...	3,485,757 8 9	
Miscellaneous	...	...	...	...	...	...	...	29,606 1 3	
Tramway Tolls	...	...	...	...	...	...	...	801,260 7 4	
Miscellaneous	...	...	...	...	...	...	...	5,538 2 6	
								4,322,161 19 10	
Less Refunds	...	...	...	...	...	...	...	58,418 1 0	
TOTAL, RAILWAYS AND TRAMWAYS (see page 2) carried forward								£	4,263,743 18 10
Carried forward...								£	5,610,936 2 1

114 611 2 4
 114 611 2 4
 114 611 2 4
 114 611 2 4

STATEMENT OF NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.							AMOUNT.	TOTAL.
							£ s. d.	£ s. d.
Brought forward...							£	5,640,936 2 1
RECEIPTS FOR SERVICES RENDERED—continued.								
RAILWAY AND TRAMWAY RECEIPTS brought forward							£	4,263,743 18 10
RECEIPTS FOR SERVICES RENDERED GENERALLY :—								
MINT RECEIPTS	...	...	...	...	...	...	.....	22,205 2 9
FEES FOR ESCORT AND CONVEYANCE OF GOLD	...	...	...	...	...	...	.....	526 5 2
PILOTAGE, HARBOUR AND LIGHT RATES, AND FEES :—								
Pilotage	...	...	...	...	...	...	31,004 17 2	
Harbour and Light Rates	...	...	...	...	...	...	32,295 19 2	
Harbour Dues	...	...	...	...	...	...	9,909 11 2	
Navigation Department Fees	...	...	...	...	...	...	3,248 4 8	
							76,458 12 2	
Less Refunds	...	...	...	...	...	...	182 12 1	76,276 0 1
FEES UNDER THE REGISTRATION OF BRANDS ACT	...	...	...	...	...	...	1,273 15 4	
Less Refunds	...	...	...	...	...	...	2 11 0	1,271 4 4
PUBLIC SCHOOL FEES	...	...	...	...	...	...	83,538 11 4	
Less Refunds	...	...	...	...	...	...	27 0 6	83,511 10 10
METROPOLITAN WATER AND SEWERAGE BOARD :—								
Water Rates	...	...	...	...	...	...	219,881 2 8	
Miscellaneous	...	...	...	...	...	...	8,750 8 4	
							228,631 11 0	
Less Refunds	...	...	...	...	...	...	131 19 10	228,499 11 2
Sewerage Rates	...	...	...	...	...	...	154,467 4 2	
Miscellaneous	...	...	...	...	...	...	3,054 9 9	
							157,521 13 11	
Less Refunds	...	...	...	...	...	...	228 8 9	157,293 5 2
HUNTER DISTRICT WATER RATES	...	...	...	...	...	...	.....	31,934 4 5
AGRICULTURAL COLLEGES	...	...	...	...	...	...	8,174 8 5	
Less Refunds	...	...	...	...	...	...	35 11 10	8,138 16 7
RECEIPTS FOR SERVICES RENDERED GENERALLY carried forward	£	.....	.....	.....	.....	.....	.....	609,656 0 6
RAILWAY AND TRAMWAY RECEIPTS carried forward	£	.....	.....	.....	.....	.....	.....	4,263,743 18 10
Carried forward	£	.....	.....	.....	.....	.....	.....	5,640,936 2 1

22,731 7 11

385,792 16 4

STATEMENT OF NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	5,640,936 2 1
RECEIPTS FOR SERVICES RENDERED—continued.		
RAILWAY AND TRAMWAY RECEIPTS brought forward ...	£	4,263,743 18 10
RECEIPTS FOR SERVICES RENDERED GENERALLY brought forward	£	609,656 0 6
FEES OF OFFICE :—		
On Certificates of Naturalization	248 1 6	
Registrar-General and Examiner of Patents	45,918 13 0	
Prothonotary of Supreme Court... ..	7,800 12 1	
Registrar of Probates	4,349 12 7	
Master in Equity	3,549 12 10	
Curator of Intestate Estates	2,403 18 11	
In Bankruptcy	3,704 8 1	
Sheriff	1,699 5 10	
District Courts	3,514 13 11	
Courts of Petty Sessions... ..	9,854 7 11	
Shipping Masters	3,563 14 1	
Department of Mines	1,167 7 0	
Public Officers and Examination Fees	2,129 11 4	
Dog Fees, &c.	14,379 4 2	
Wardens' Courts	47 17 2	
Copyright Act	96 7 0	
Lunacy Act	111 11 11	
Imported Stock Act	593 14 10	
Cattle Export Act	56 13 0	
Crown Solicitor	832 13 4	
Public Instruction Department	359 6 6	
Inspector of Weights and Measures	245 15 4	
Friendly Societies... ..	59 12 6	
Arbitration Court... ..	762 9 10	
Other Fees	4,301 5 9	
	111,750 10 5	
Less Refunds	452 10 10	
		111,297 19 7
MISCELLANEOUS SERVICES RENDERED :—		
For the support of Patients in the Lunatic Asylums	21,723 0 3	
Collections by the Government Printer	6,000 17 9	
Store Rent and Carriage of Gunpowder	7,639 7 5	
For Work performed by Prisoners in Gaol	1,250 11 2	
Dock Receipts	2,318 4 4	
Use of Diamond Drills and Water Augers	1,292 14 11	
Watering Live Stock (Tanks, &c.)	754 18 4	
Rent of Public Watering Places	5,960 10 3	
Commission on Imperial Pensions	660 2 8	
Commission on payment of Imperial and State Contingent Pay		
Advances	4,522 6 9	
Electricity supplied to Government Offices, &c.	3,961 9 8	
Testing Cement	278 2 4	
Cost of Supervision of works (surveys, &c., &c.), carried out		
by the Public Works Department... ..	6,333 3 9	
For the support of Children in the Industrial Schools, &c. ...	3,077 12 2	
Quarantine Expenses	176 7 9	
Fumigation Fees	1,583 19 2	
Other Receipts	3,100 19 3	
	70,634 7 11	
Less Refunds	149 19 5	
		70,484 8 6
TOTAL RECEIPTS FOR SERVICES RENDERED GENERALLY (see		
page 2)	£	791,438 8 7
TOTAL RECEIPTS FOR SERVICES RENDERED (see page 2)	£	5,055,182 7 5
Carried forward...	£	10,696,118 9 6

STATEMENT OF NET REVENUE AND RECEIPTS—*continued.*

HEAD OF REVENUE.								AMOUNT.	TOTAL.
								£ s. d.	£ s. d.
Brought forward								£	10,696,118 9 6
GENERAL MISCELLANEOUS RECEIPTS.									
RENTS—EXCLUSIVE OF LAND:—									
Tolls and Ferries								7,219 3 10	
Wharfage, Tonnage Rates, &c. (out ports)								4,402 14 5	
Government Buildings and Premises								12,968 3 10	
								24,590 2 1	
Less Refunds								570 4 5	
									24,019 17 8
FINES AND FORFEITURES:—									
Sheriff								324 8 8	
Courts of Petty Sessions								14,447 14 11	
Confiscated and Unclaimed Property								25 5 7	
Other Fines								35 13 0	
								14,833 2 2	
Less Refunds								111 18 8	
									14,721 3 6
COUNTRY TOWNS WATER SUPPLY WORKS—Interest ... ..								.....	19,656 5 0
WATER RIGHTS RECEIPTS ... ..								.....	561 8 3
CHURCH AND SCHOOL LANDS ACT, 1897 ... ..								.....	2,029 2 1
PUBLIC SERVICE SUPERANNUATION ACT, No. 8, OF 1903								14,694 16 10	
Less Refunds								7 5 5	
									14,687 11 5
ADVANCES TO SETTLERS ACT:—									
Interest								12,067 11 0	
Fees								90 17 6	
									12,158 8 6
DARLING HARBOUR RESUMPTIONS								58,729 17 7	
Less Refunds								632 10 4	
									58,097 7 3
SYDNEY HARBOUR TRUST:—									
Wharfage, Tonnage Rates, &c. (Sydney)								123,554 12 8	
Rent of Houses, Shops, and Wharfs, &c.								121,711 13 8	
Miscellaneous and Bond Charges								17,023 7 8	
								262,289 14 0	
Less Refunds								631 1 10	
									261,658 12 2
UNCLASSIFIED RECEIPTS:—									
Sale of Government Property								12,231 13 5	
Fees on presenting Private Bills to Parliament								350 0 0	
Fees under the Patents Act (Act No. 19 of 1899, Registrar-General)								2,646 0 0	
Interest on Bank Deposits and on other Temporary Investments of Public Moneys								2,848 19 9	
Receipts under the Fisheries Act								5,973 8 4	
Commonwealth Returns Adjustment Account... ..								2,068 11 10	
Repayments to Credit of Votes, previous years (see pages 12–14)								84,362 12 2	
Pastures Protection Act of 1902 (3 per cent.) contributions towards cost of administering								1,389 10 9	
UNCLASSIFIED RECEIPTS carried forward								£ 111,870 16 3	
GENERAL MISCELLANEOUS RECEIPTS carried forward £								.....	407,589 15 10
Carried forward... ..								£	10,696,118 9 6

STATEMENT OF NET REVENUE AND RECEIPTS—*continued.*

HEAD OF REVENUE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£	10,696,118 9 6
GENERAL MISCELLANEOUS RECEIPTS brought forward...	£	407,589 15 10
UNCLASSIFIED RECEIPTS— <i>continued.</i>		
Brought forward ...	£ 111,870 16 3	
Amount of unclaimed Sums at the credit of the following Special Deposits Accounts, transferred, in accordance with the provisions of the Audit Act, to the Consolidated Revenue Fund, on 30th June, 1904, viz.:—		
Seamen's Wages, 1901–1902, &c.	62 19 1	
Public Works Security Deposit Trust Account, 1901–1902	104 3 0	
Deposits under the Mining Act, 1901–1902	244 8 1	
Deposits on Tenders, 1901–1902	93 0 0	
Unclaimed Moneys, 1901–1902, &c.	925 1 2	
Revenue Suspense Account, 1901–1902	2,317 1 11	
Unclaimed Poundages for year 1899	261 12 9	
Technical Education Fees, balance not required to 30th June, 1904	1,400 0 0	
Value of Materials issued by the Government Stores Department	1,535 13 1	
Part reimbursement of payment from various Votes in connection with despatch of troops to South Africa... ..	5,857 8 2	
Costs recovered in various actions	3,966 5 10	
Official Assignee, Percentage	368 11 2	
Master in Lunacy, Percentage	501 2 2	
Board of Export Working Expenses—Balance not required, 30th June, 1903	3,647 19 6	
Forfeited Deposits for non-fulfilment of Contracts, &c.	622 16 6	
Exchange on Letters of Credit	832 10 5	
Seed Wheat	19,657 13 10	
Refund by Imperial Government of pay and allowances of First Contingent, New South Wales Infantry	2,013 12 1	
Interest on Bankruptcy Estates Account	240 0 0	
Sydney Branch of the Royal Mint, extra receipts, 1903	14 8 2	
Remittance Roll Account from South Africa	224 15 0	
Wentworth Irrigation—Rent, Water Rates, &c.	71 14 9	
Accrued Interest on Treasury Bills	687 6 11	
Advances to Settlers Board Suspense Account—Outstanding Accounts prior to 1902	1,623 17 11	
Interest on Cost of Wanaaring Water Supply Works	49 7 3	
Interest on Securities late Wollongong Harbour Trust	198 10 11	
Unclaimed Suitors' Money	2 6 2	
Fractions of Interest	63 13 0	
Curator of Intestate Estates—Unclaimed Balances and Interest	4,556 2 5	
Labour Settlement Repayments... ..	43 6 0	
Interest on Grant for Cost of Weir, Lachlan River	30 0 0	
Annandale Garbage Destructor—Repayments on account of... ..	238 0 0	
Other Receipts	2,879 12 4	
	167,205 15 10	
Less Refunds	22,586 9 3	
		144,619 6 7
TOTAL, GENERAL MISCELLANEOUS RECEIPTS (see page 2)	£	552,209 2 5
TOTAL, NET REVENUE AND RECEIPTS, CONSOLIDATED REVENUE FUND (see page 2) Carried forward	£	11,248,327 11 11

STATEMENT OF NET REVENUE AND RECEIPTS—continued.

HEAD OF REVENUE.								TOTAL.		
								£	s.	d.
Total Net Revenue and Receipts, Consolidated Revenue Fund, brought forward...								11,248,327	11	11
OTHER RECEIPTS.										
ADVANCES REPAID—										
Treasurer's Advance Account, 1893	...	...	...	...	...	...	...	126	6	3*
Do 1900-1901	...	...	...	...	...	...	...	3,540	18	7*
Do 1901-1902	...	...	...	...	...	...	...	6,937	3	2*
Do 1902-1903	...	...	...	...	...	...	...	87,145	8	5*
State Children's Relief Act, 1901-1902 (Act 61 of 1901)	...	...	...	...	...	...	...	1	5	0*
Do 1902-1903 (Act 61, 1901)	...	...	...	...	...	...	...	4,543	18	5*
Do 1903-1904 (do)	...	...	...	...	...	...	...	134	16	7*
Prevention of Scab in Sheep, 1900-1901	...	...	...	...	...	...	...	1,429	8	9*
Do 1901-1902	...	...	...	...	...	...	...	8	3	0*
In anticipation of Loan Votes, 1903-1904	...	...	...	...	...	...	...	109,544	4	2*
TOTAL	...	...	...	...	...	...	...	£ 213,411	12	4
In adjustment of Treasurer's Advance Account, 1902-1903	...	...	...	...	...	...	...	£ 124,874	13	9*
GRAND TOTAL	...	...	...	...	...	...	...	£ 11,586,613	18	0*

* See page 2.

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

T. WADDELL,
Treasurer.

Statement B.

SCHEDULE of REPAYMENTS to the CREDIT of VOTES during the YEAR ended 30th June, 1904, on account of Previous Years, which have not been carried to account in reduction of payments during that year.

PARTICULARS.	1895 and Previous Years.	1897-8.	1899-1900.	1900-1.	1901-2.	1902-3.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
COLONIAL SECRETARY'S DEPARTMENT.						
Colonial Secretary—Salaries	14 8 0
Police—Salaries	59 19 0
Do Contingencies	12 5 0
Institutions for the Insane generally	10 5 6
Master in Lunacy—Contingencies	17 15 0
Government Asylums—Contingencies	4 19 0
Audit Department—Contingencies	8 0 10
Sydney Harbour Trust	268 14 6
Extermination of Flying Foxes	20 16 0
Maintenance of Destitute Persons, &c....	77 3 2	631 4 5	5 4 5
Municipal Rates on Government Buildings	251 14 5
Commercial Agents for New South Wales in London, &c.	414 0 2
Aborigines Protection Board	1 5 0	.....	.....	0 12 9
State Children's Relief—Contingencies...	58 14 6
Botanic Gardens	800 4 7
Burial Destitute Persons	1 10 0
Coronation Celebration Expenses	0 12 0
Electoral Office—Salaries	37 15 7
Freight, Insurance, &c.	21 8 3
Expenses in connection with Floods	0 1 0
Gratuities and Provisional Allowances to Members Imperial and State Contingents to South Africa	186 13 8	192 14 6
Gerringong Rifle Range—Purchase of Land	8 17 6	.....	50 0 0
Lunatic Patients	0 12 0
Newspapers, Books, &c.	50 0 0
Mount Kembla Royal Commission	49 0 0
Rent of Premises for His Excellency the Admiral	14 0 0
Relief of Destitute Persons owing to the Drought
TREASURY DEPARTMENT.						
Treasury—Salaries	0 6 5
Land and Income Tax—Salaries	0 3 10
Do do Contingencies...	7 19 7
Board of Health—Contingencies	389 14 6	22 1 10	12 0 0
Resumed Properties and Public Wharfs—Contingencies	72 1 10
Advertising for the Public Service	60 18 7
Darling Harbour Resumptions—Interest	1 11 0
Carried forward... .. £	1 5 0	475 15 2	839 19 11	2,520 8 3

SCHEDULE OF REPAYMENTS, &c.—continued.

PARTICULARS.							1895 and Previous Years.	1897-8.	1899-1900.	1900-1.	1901-2.	1902-3.
							£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward...	...	...	...	...	...	£	.....	.....	1 5 0	475 15 2	839 19 11	2,520 8 3
TREASURY DEPARTMENT—continued.												
Government Printer	...	...	...	...	...	...	.....	.....	.....	.....	.....	217 13 8
Military Contingents to South Africa	...	...	...	...	...	...	.....	.....	9 8 0	41 11 10	61,006 6 4	24 0 2
Navigation—Miscellaneous	...	...	...	...	...	...	.....	.....	.....	.....	.....	37 17 7
Life Boats...	...	...	...	...	...	...	.....	.....	.....	.....	.....	8 7 3
Sea and River Pilots—Salaries	...	...	...	...	...	...	.....	.....	.....	.....	1 17 10	.....
Transmission of Telegraphic Messages	...	...	...	...	...	...	.....	.....	.....	.....	.....	2 2 0
Water and Sewerage Rates, Government Buildings	...	...	...	...	...	...	.....	.....	.....	0 17 4	462 3 9	108 6 3
Stamp Duties—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	0 5 0
Old Age Pensions—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	0 14 9	389 4 11
Postage—Public Departments	...	...	...	...	...	...	.....	.....	.....	.....	.....	32 6 1
Stores and Stationery—Salaries	...	...	...	...	...	...	.....	.....	.....	.....	.....	1 5 0
Do Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	8 19 2
RAILWAY DEPARTMENT.												
Railway Working Expenses	...	...	...	...	...	...	470 3 0	.....	10 0 6	0 10 6	6 1 10	6,298 6 0
ATTORNEY-GENERAL AND JUSTICE DEPARTMENT.												
Attorney-General and Justice—Salaries	...	...	...	...	...	...	.....	.....	.....	.....	.....	37 1 7
Do do Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	141 9 7
Legal Expenses	...	...	...	...	...	...	.....	.....	.....	.....	2 15 0	.....
Coroner's—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	4 8 10	47 14 6
District Courts—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	24 4 6
Arbitration Court—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	16 0 0
Prisons—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	2 10 5	92 18 1
Do Sheriff—Salaries	...	...	...	...	...	...	.....	.....	.....	.....	.....	0 1 9
Petty Sessions—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	56 5 6
Probate and Intestate Estate—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	4 10 9	.....
Adjustment of Salaries under Increment Regulations	...	...	...	...	...	...	.....	.....	.....	.....	.....	6 10 0
Allowances to Inspectors under the Liquor Act	...	...	...	...	...	...	.....	.....	.....	.....	.....	0 2 9
LANDS DEPARTMENT.												
Lands—Salaries	...	...	...	...	...	...	.....	.....	.....	.....	.....	0 17 9
Do Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	177 5 9
Survey of Lands—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	160 13 0
Public Parks, Recreation Reserves, and Cemeteries	...	...	...	...	...	...	.....	.....	.....	.....	54 14 5	30 6 7
Land Appeal Court	...	...	...	...	...	...	.....	.....	.....	.....	.....	3 13 6
Trigonometrical Survey—Contingencies	...	...	...	...	...	...	.....	.....	.....	.....	.....	39 1 0
Carried forward ...	...	...	...	...	...	£	470 3 0	.....	20 13 6	518 14 10	62,386 3 10	10,483 7 2

SCHEDULE OF REPAYMENTS to credit of Votes 1902-3 and previous Years not used in reduction of payments—*continued.*

PARTICULARS.	1895 and Previous Years.	1897-8.	1899-1900.	1900-1.	1901-2.	1902-3.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Brought forward	£ 470 3 0	.....	20 13 6	518 14 10	62,386 3 10	10,483 7 2
PUBLIC WORKS DEPARTMENT.						
Public Works—Establishment—Salaries	46 11 4
Roads and Bridges	90 16 1	.....	75 0 3	33 10 0	4,782 2 1
Harbours and Rivers Navigation	985 7 4
Government Architect	2 0 0	.....	599 0 6
Public Works—Miscellaneous	1,374 15 5
Hunter District Water Supply and Sewerage Board—Contingencies	22 15 2
Labour Bureau	7 10 0	0 5 0	5 6 0	11 9 5	177 17 11
Metropolitan Board of Water Supply and Sewerage—Contingencies	1,021 1 3
PUBLIC INSTRUCTION DEPARTMENT.						
Public Instruction	3 6 8	.....	137 7 6
Labour and Industry	178 1 1
Sydney University—Repairs	0 6 2
MINES AND AGRICULTURE DEPARTMENT.						
Mines Department—Contingencies	61 17 6	104 10 0	61 9 0
Agriculture—Salaries	14 10 3	50 0 0
Do Contingencies	0 10 6
Mines and Agriculture—Amount equivalent to Salaries of Officers of Mines and Agriculture Department on leave of absence pending retirement	120 0 0	.....	.....	.....	.....	.....
SPECIAL APPROPRIATIONS.						
Revenue Refunded	105 12 11
Old-age Pensions	153 18 1	256 12 5
Totals	£ 590 3 0	98 6 1	20 18 6	666 5 3	62,704 1 7	20,282 17 9

GRAND TOTAL £84,362 12s. 2d. (See page 9.)

Statement C.

SCHEDULE OF REPAYMENTS to the Credit of Votes, on Account of 1903-1904, during the year 1903-1904, 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 B (Constitution Act)—Superannuated Officers	2,562 11 2
No. II.		
4	Vice-President of the Executive Council, Representative of the Government in the Legislative Council—Salaries	10 8 4
	Contingencies	3 19 5
5	Legislative Council—Contingencies	0 1 2
6	Legislative Assembly—Contingencies... ..	12 6 4
7	Legislative Council and Assembly—Contingencies	3 8 3
8	Parliamentary Library—Contingencies	0 8 4
9	Do Reporting Staff—Contingencies	5 0 0
10	Do Standing Committee on Public Works—Contingencies	0 18 10
No. III.		
11	Colonial Secretary—Salaries	48 0 0
12	Auditor-General—Salaries	725 11 7
	Contingencies	125 2 1
13	Aborigines Protection Board—Contingencies	49 9 9
14	Police—Salaries	1,288 7 4
	Contingencies	1,388 8 8
15	Lunacy— Institutions for the Insane generally—Salaries	53 9 6
	Contingencies	94 7 6
16	Lunatic Patients	4 14 4
17	Master in Lunacy—Contingencies	12 4 1
18	Medical Board—Salaries	3 6 8
20	Coast Hospital—Salaries	1 17 6
22	Government Statistician—Salaries	32 0 0
	Contingencies	69 17 11
24	Government Asylums for the Infirm—Contingencies	354 2 5
25	State Children's Relief Department—Salaries	0 6 6
	Contingencies... ..	483 9 3
27	Fisheries Commission—Contingencies	16 1 8
29	Botanic Gardens—Contingencies	11 8 6
33	Centennial Park—Contingencies	0 0 1
34	Electoral Office—Salaries	22 0 10
35	Registrar-General and Examiner of Patents—Salaries	14 18 8
	Contingencies	5 11 4
37	Sydney Harbour Trust	1,935 16 3
38	Stores, Supply and Tender Board—Salaries	116 13 4
	Contingencies	10,011 15 4
Miscellaneous Services—		
63	Burial of destitute persons, in cases where inquests are not held	0 16 4
64	Maintenance of deserted children, paupers taken charge of for protection, expenses of transmission, charitable relief, &c.	94 11 6
71	To pay Municipal Rates on Government Buildings	24 1 3
73	Freight, insurance, extra clerical assistance, carriage of goods, inciden- tal, unforeseen, and petty expenses, fuel, light, &c., of Department, and fuel, light, and incidental expenses State Government House.	37 12 8
83	Board of International Exchange—Expenses in connection with	0 12 9
85	To provide grant for the extermination of Flying Foxes	49 15 1
104	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)	160 2 4
108	Fees, &c., Pension Board appointed in connection with South African Contingents	18 18 0
Carried forward		£ 19,854 12 10

REPAYMENTS to Credit of Votes, 1903-4, used in reduction of Expenditure—*continued.*

No. of Item, as per Appropriation Act.	Head of Appropriation.	Amount.
		£ s. d.
	Brought forward	£ 19,854 12 10
	No. IV.	
109	Treasury—Contingencies	313 0 2
110	Stamp Duties—Contingencies	2 8 4
111	Land and Income Tax—Salaries	5 8 8
	Contingencies	66 1 10
114	Government Printer	1,970 8 11
115	Explosives Branch—Salaries	10 0 0
	Contingencies	7 13 0
116	Board of Health—Salaries	1 8 8
	Contingencies	51 6 3
117	Shipping Masters—Contingencies	2 7 6
118	Navigation— Department of Navigation, Sydney and Newcastle, including Harbour Pilots	6 6 4
120	Sea and River Pilots	4 8 10
121	Masters, Engineers, and Boatmen... ..	5 12 9
124	Miscellaneous	218 16 6
126	Life Boats	40 9 2
127	Administration of Old-age Pensions Act—Salaries	0 15 6
	Contingencies	1 11 4
129	Weights and Measures—Contingencies	1 18 3
130	Advance to Settlers Board—Contingencies	159 18 2
131	Resumed Properties—Salaries	356 5 0
	Contingencies	227 16 10
	Miscellaneous Services—	
	Postage, Public Departments	551 1 8
132	Advertising for the Public Service	460 12 8
136	Exchange on Remittances within and beyond the State	1 0 0
142	Sewerage and Water Rates, &c., various Public Buildings, &c., Sydney and Country Towns	4 10 0
	Transmission of Telegraphic Messages	290 6 9
143	To pay interest on uninvested cash balances at the credit of various Trust and other Accounts in the temporary possession of the Government	156 3 0
145	To meet Unforeseen Expenses, to be hereafter accounted for	1,202 19 4
147	To meet the cost of Private Letter Boxes for Public Departments	1 5 0
154	Darling Harbour Resumption—Interest on Compensation Money	10,578 16 4
	No. V.	
170	Railways and Tramways— Railways—Existing Lines—Working Expenses	14,968 15 11
	No. VI.	
171	Department of the Attorney-General and Justice—Salaries	168 3 4
	Contingencies... ..	3,369 4 2
172	Master in Equity—Contingencies	2 10 6
173	Prothonotary and Divorce Court—Contingencies	4 16 11
174	Sheriff—Salaries... ..	11 5 8
	Contingencies	749 1 1
175	Bankruptcy Court—Contingencies	0 1 5
176	Probate and Intestate Estates Office—Contingencies	1 13 0
177	District Courts—Contingencies	185 15 2
178	Coroners—Contingencies	189 4 7
179	Petty Sessions—Salaries	11 0 2
	Contingencies... ..	430 9 10
180	Prisons—Salaries	37 9 0
	Contingencies... ..	183 19 2
181	Public Service Board—Salaries	100 0 0
	Contingencies... ..	320 18 0
182	Arbitration Court—Contingencies	71 6 10
	Miscellaneous Services—	
187	Adjustments of Salaries under the Increment Regulations, and to meet new appointments found to be required, £100 per annum and under	2 3 6
189	To meet Cost of Postage and Telegraph Messages	0 5 8
192	To meet the Legal Expenses (with the exception of verdicts) of all Departments of the State	828 7 10
	Carried forward	£ 58,192 1 4

REPAYMENTS to Credit of Votes, 1903-4, used in reduction of Expenditure—*continued.*

No. of Item, as per Appropriation Act.	Head of Appropriation.	Amount.
		£ s. d.
	Brought forward	£ 58,192 1 4
	No. VII.	
194	Department of Lands—Salaries	81 18 1
	Contingencies	1,000 14 8
195	Land Appeal Court—Contingencies	25 3 0
196	Western Land Board—Contingencies	232 1 0
197	Pastures Protection Act	41 19 5
	Miscellaneous Services—	
200	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.	5 3 4
204	To meet cost of postage and railway freight stamps, transmission of telegraph messages, and also for private letter boxes for the Department	16 16 0
216	Survey of Lands—Contingencies	336 6 10
217	Trigonometrical Survey of the State—Contingencies	37 5 0
	No. VIII.	
219	Department of Public Works—Establishment	1,035 15 0
	Public Works and Services—	
220	Roads and Bridges, Public Watering Places, and Artesian Boring	45,566 0 6
221	Harbours and Rivers and Dredge Service	3,192 17 2
222	Government Architect	1,613 14 7
223	Miscellaneous	3,051 4 10
224	Metropolitan Board of Water Supply and Sewerage—Salaries	193 2 10
	Contingencies	5,658 17 6
225	Hunter District Water Supply and Sewerage Board—Contingencies	412 12 6
226	Labour Commissioners and State Labour Board—Contingencies	1,177 0 6
	No. IX.	
227	Public Instruction	119 0 9
	Industrial Schools—	
228	Nautical School-ship "Sobraon"—Salaries	0 1 0
230	Carpenterian Reformatory—Salaries	1 12 6
	Contingencies	12 2 8
231	Observatory—Contingencies	4 5 2
232	Australian Museum	15 9 11
235	Labour and Industry Branch	71 7 9
244	In aid of Buildings (Educational Institutions)	14 0 0
248	Postage, including cost of telegraph messages for the Departments, and services under the control of the Minister for Public Instruction... ..	42 0 0
	No. X.	
249	Department of Mines—Salaries	3 6 0
	Contingencies	202 18 10
250	Stock and Brands Branch—Contingencies	56 15 8
251	Agriculture Branch—Salaries	52 9 2
	Contingencies	341 7 9
252	School of Mines and Assay Works	3 9 10
254	Miners Accident Relief Board—Contingencies	5 0 0
255	Commercial Agent—Contingencies	30 5 0
	Miscellaneous Services—	
256	To meet cost of subsidising Agricultural, Horticultural, and Pastoral Societies receiving annual subscriptions (from 50 members) amounting to no less than £50, the subsidy not to exceed 10s. on every £1 awarded in prizes for Agricultural or other approved objects	851 3 9
259	Administration of the Act for the regulation of Coal-mines and Collieries	51 14 2
266	Vine Diseases Act—Expenses in connection with the eradication of phylloxera and the administration of the Vine Diseases Act, and to provide a vineyard to propagate resistant stocks	2 13 10
	SPECIAL APPROPRIATIONS.	
	Interest on Debentures and Funded Stock	600 0 0
	Interest on Treasury Bills (Public Works, 2 Ed. VII No. 94)	6,756 3 3
	Receipts returned	1,102 17 9
	Endowment under Municipalities Relief Act, No. 112 of 1902	70 7 9
	Sydney Branch of the Royal Mint, Act No. 41 of 1902	68 19 11
	Pensions under the Old Age Pensions Act, No. 74 of 1900	970 4 0
	Allowances to Parliamentary Representatives, Act No. 32 of 1902	29 16 9
	Parliamentary Electorates and Elections Act, 33 of 1902	167 1 0
	Public Service Superannuation Act, No. 8 of 1903	76 13 1
	TOTAL	£ 133,594 1 4

D.

Detail Statement

OF DISBURSEMENTS, IN THE YEAR ENDED 30TH JUNE, 1904, 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, 1904.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	No. I.—Schedules.				
	SCHEDULE A.....			16,919 17 4	16,919 17 4
	SCHEDULE B:—				
	Pensions to Judges.....			1,321 11 1	} 4,240 18 10
	Pensions to Superannuated Officers			2,919 7 9	
	SCHEDULE C:—				
	Church of England			1,430 17 0	} 2,634 9 7
	Presbyterian Church			300 0 0	
	Wesleyan Methodist Church			300 0 0	
	Roman Catholic Church			603 12 7	
	TOTAL, SCHEDULES A, B, AND C.....£			23,795 5 9	23,795 5 9
	SUPPLEMENT TO SCHEDULES A AND B.				
	SCHEDULE A—SUPPLEMENT:—				
	Chief Justice			1,500 0 0	} 14,342 2 6
	Puisne Judges.....			12,722 2 6	
	Colonial Treasurer			120 0 0	
	SCHEDULE B—SUPPLEMENT:—				
	Pensions to Judges, 46 Vic. No. 19.....			969 2 9	} 2,211 11 9
1	Do Widows and others			250 0 0	
2	Do Military			992 9 0	
	TOTAL, SUPPLEMENT TO SCHEDULES A AND B ... £			16,553 14 3	16,553 14 3
	No. II.—Executive and Legislative.				
3	EXECUTIVE COUNCIL	975 0 0			975 0 0
4	VICE-PRESIDENT OF THE EXECUTIVE COUNCIL AND REPRESENTATIVE OF THE GOVERNMENT IN THE LEGISLATIVE COUNCIL				
		250 0 0	1 0 7		251 0 7
5	LEGISLATIVE COUNCIL	5,800 10 0	122 15 2		5,923 5 2
6	LEGISLATIVE ASSEMBLY	10,744 18 8	332 18 11		11,077 17 7
7	LEGISLATIVE COUNCIL AND ASSEMBLY	3,370 7 11	1,590 10 7		4,960 18 6
8	PARLIAMENTARY LIBRARY	1,276 15 0	700 5 4		1,977 0 4
9	PARLIAMENTARY REPORTING STAFF	5,613 0 0	329 0 10		5,942 0 10
10	PARLIAMENTARY STANDING COMMITTEE ON PUBLIC WORKS...	1,050 0 0	372 10 1		1,422 10 1
	TOTAL, EXECUTIVE AND LEGISLATIVE	29,080 11 7	3,449 1 6		32,529 13 1
	No. III.—Colonial Secretary.				
11	COLONIAL SECRETARY	8,207 2 11			8,207 2 11
12	AUDITOR-GENERAL	14,187 5 2	2,020 0 0		16,207 5 2
13	ABORIGINES PROTECTION BOARD.....	88 0 0	14,278 6 9		14,366 6 9
14	POLICE	326,407 8 7	101,223 9 5		427,635 18 0
	LUNACY:—				
15	Institutions for the Insane generally	63,865 19 3	68,786 9 5		132,652 8 8
16	Lunatic Patients			1,906 12 6	1,906 12 6
17	MASTER IN LUNACY	3,852 10 0	435 15 6		4,288 5 6
18	MEDICAL BOARD	153 6 8	32 1 6		185 8 2
19	THE CHIEF MEDICAL OFFICER OF THE GOVERNMENT	2,980 9 4	5,281 5 6		8,261 14 10
20	COAST HOSPITAL	7,192 14 3	9,697 0 5		16,889 14 8
21	MAINTENANCE OF THE DESTITUTE SICK.....			25,378 7 4	25,378 7 4
22	GOVERNMENT STATISTICIAN	6,355 1 4	2,093 6 0		8,448 7 4
23	AGENT-GENERAL FOR NEW SOUTH WALES	4,902 1 8	1,625 0 0		6,527 1 8
24	GOVERNMENT ASYLUMS FOR THE INFIRM.....	11,379 1 9	61,638 11 0		73,017 12 9
25	STATE CHILDREN'S RELIEF DEPARTMENT.....	7,676 5 9	52,447 7 8		60,123 13 5
26	STATE CHILDREN'S RELIEF ACT No. 61—1901 (Recoup to Consolidated Revenue Fund)		4,524 1 5		4,524 1 5
	Carried forward	£ 457,247 6 8	324,087 14 7	27,234 19 10	808,620 1 1
	Carried forward	£ 29,080 11 7	3,449 1 6	40,349 0 0	72,878 13 1

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, 1904—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 29,080 11 7	3,449 1 6	40,349 0 0	72,878 13 1
	Ac. III.—Colonial Secretary—continued.				
	Brought forward	£ 457,247 6 8	324,087 14 7	27,284 19 10	808,620 1 1
27	FISHERIES DEPARTMENT	4,377 19 7	3,369 5 1	7,747 4 8
28	FIRE BRIGADES	800 0 0	1,040 0 0	1,840 0 0
29	BOTANIC GARDENS	1,846 19 2	7,022 16 9	8,869 15 11
30	NURSERY GARDEN, CAMPBELLTOWN	225 0 0	671 8 11	896 8 11
31	GOVERNMENT DOMAIN—OUTER	235 0 0	1,627 10 4	1,862 10 4
32	GARDEN PALACE GROUNDS	144 0 0	1,067 4 7	1,211 4 7
33	CENTENNIAL PARK	200 0 0	4,083 0 4	4,283 0 4
34	ELECTORAL OFFICE	2,259 19 2	2,259 19 2
35	REGISTRAR-GENERAL AND EXAMINER OF PATENTS	27,636 8 5	8,620 1 3	36,256 9 8
36	REGISTRAR OF COPYRIGHT	49 10 6	49 10 6
37	SYDNEY HARBOUR TRUST	80,039 1 8	80,039 1 8
38	STORES SUPPLY AND TENDER BOARD	5,470 15 11	123,289 2 7	128,759 18 6
39	CHARITABLE ALLOWANCES :—				
	Charitable Institutions—Aid, on condition that an equal amount was 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	39,588 18 11	63,023 1 10
40	Sydney Hospital—Aid, on the usual conditions .....	.....	.....	3,465 19 0
41	Sydney Hospital—Grant in aid of the annual cost of the Regent-street Dispensary .....	.....	.....	700 0 0
42	Prince Alfred Hospital—Aid, on the usual conditions .....	.....	.....	3,977 3 2
43	Dental Hospital—Aid, on the usual conditions .....	.....	.....	100 0 0
44	Hospital for Sick Children, Sydney—Aid, on the usual conditions .....	.....	.....	2,000 0 0
45	Hospital for Sick Children, Glebe—Special grant for treatment of diphtheria .....	.....	.....	500 0 0
46	Infants' Home, Ashfield—Aid, on the usual conditions ...	.....	.....	500 0 0
47	Carrington Centennial Hospital—Aid, on the usual conditions .....	.....	.....	994 18 11
48	Special Grants to Hospitals, &c. ....	.....	.....	2,909 2 6
49	Benevolent Society of New South Wales, Sydney—Aid, on condition of an equal amount being raised by private contributions .....	.....	.....	1,800 0 0
50	Deaf and Dumb and Blind Institutions—Aid, on condition of an equal amount being raised by private contributions .....	.....	.....	450 0 0
51	Benevolent Asylum, Sydney, and other kindred Institutions—For support of Women and Children .....	.....	.....	1,924 13 0
52	Newcastle and Northumberland Benevolent Society—Special grant towards Out-door Relief .....	.....	.....	1,000 0 0
53	Newcastle Hospital—Cost of maintenance of sea-borne destitute patients .....	.....	.....	330 3 0
54	Queen Victoria Home for Consumptives—Subsidy, on the usual conditions .....	.....	.....	1,000 0 0
55	Queen's Jubilee Fund—Grant towards travelling expenses of Inspector .....	.....	.....	25 0 0
56	"Moorecliff" Eye Hospital—Repairs, &c. ....	.....	.....	107 3 4
57	Central Mission, Children's Home—Aid, on condition of an equal amount being raised by private contributions .....	.....	.....	150 0 0
58	Westmead Boys' Home—Aid, on condition of an equal amount being raised by private contributions .....	.....	.....	300 0 0
59	Sydney Rescue Work Society—Aid, on condition of an equal amount being raised by private contributions ...	.....	.....	300 0 0
60	Labour Home, Harris-street—Special grant	200 0 0	7,669 16 8
61	Church Rescue Home, Glebe Point—Special grant .....	.....	.....	200 0 0
62	Salvation Army—Special Grant .....	.....	.....	500 0 0
	MISCELLANEOUS SERVICES :—				
63	Burial of destitute persons in cases where inquests are not held	745 18 4	
64	Maintenance of deserted children, paupers taken charge of for protection, expenses of transmission, charitable relief, &c. ....	.....	.....	6,149 16 4
65	Rewards for apprehension of Offenders .....	.....	.....	588 10 0
66	Animals Protection Society—Aid, on condition of an equal amount being raised by private contributions	185 12 0	
	Carried forward	£ 500,443 8 11	474,927 14 11	178,017 0 0	1,153,388 3 10
	Carried forward	£ 29,080 11 7	3,449 1 6	40,349 0 0	72,878 13 1

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, 1904—continued.				
	Brought forward	£ 29,080 11 7	3,449 1 6	40,349 0 0	72,878 13 1
	No. XXX.—Colonial Secretary—continued.				
	Brought forward	£ 500,443 8 11	474,927 14 11	178,017 0 0	1,153,388 3 10
	MISCELLANEOUS SERVICES (continued):—				
67	New South Wales Zoological Society—Aid, on condition of an equal amount having been raised by private subscriptions			30 9 0	
68	New South Wales Zoological Society—Special grant in aid of			1,000 0 0	
69	New South Wales Zoological Society—Grant towards meeting expense of opening Gardens on Sunday			1,000 0 0	
70	Lord Howe Island and Norfolk Island—Expenses in connection with administration of, and for general improvements, &c.			1,215 11 11	
71	To pay Municipal rates on Government buildings			14,395 0 2	
72	Hospital for Sick Children—Rent of premises			250 0 0	
73	Freight, insurance, extra clerical assistance, carriage of goods, incidental, unforeseen, and petty expenses, fuel, light, postages, &c., of Department, and fuel, light, and incidental expenses, State Government House			2,790 10 9	
74	Royal Shipwreck Relief and Humane Society of New South Wales—Special grant in aid of			500 0 0	
75	General improvements, National Park			3,000 0 0	
76	Rent of Moorcliff and Victoria Lodge, Miller's Point, in connection with Sydney Hospital			350 0 0	
77	To meet rent of Government premises occupied by various sub-departments			435 1 3	
78	Maintenance, &c., of Telephones			392 12 8	
79	Wollongong Sand-drift Trust—Special grant for improvements			50 0 0	
80	Lady Robinson's Beach Sand-drift Trust—Special grant for improvements			50 0 0	
81	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 15 0	
82	Payments to Commissioners for Railways for Railway Claims for Transmission of destitute persons, &c.			4,990 15 0	40,384 7 11
83	Board of International Exchange—Expenses in connection with			124 7 3	
84	Additional sum for religious attendance on inmates of Asylums and other Government Institutions			640 0 0	
85	To provide grants for the Extermination of Flying Foxes			150 4 11	
86	Rent of Premises for State Governor's Orderlies			200 0 0	
87	Rent of Premises for the Secretary to His Excellency the Admiral and Staff			300 0 0	
88	Royal Naval House—Special Grant in aid of			200 0 0	
89	Rent of "Cranbrook," State Governor's Residence			400 0 0	
90	Special Grants in aid of Suburban and Country Fire Brigades			4,790 0 0	
91	Cost of furnishing information to Press of the United Kingdom in connection with matters of importance affecting this State			400 0 0	
92	Special Grants to Water Brigades			25 0 0	
93	Gratuity to the widow of the late Mr. Samuel Yardley, formerly Secretary to the Agent-General			450 0 0	
94	Sydney United Friendly Societies' Dispensary and Medical Institute—Further grant—towards erection of building			500 0 0	
95	Newtown Friendly Societies Dispensary—Further grant in aid of building			250 0 0	
96	Balmain Working Men's Institute—Special grant			250 0 0	
97	Gratuity to the widow of the late Major McCabe, who lost his life in endeavouring to bring relief to the entombed miners, Mount Kembla Disaster			1,000 0 0	
98	Refund of Poll Tax to George Lee, paid by him on behalf of his two Chinese sons			200 0 0	
99					
100					
	Carried forward	£ 500,443 8 11	474,927 14 11	218,401 7 11	1,193,772 11 9
	Carried forward	£ 29,080 11 7	3,449 1 6	40,349 0 0	72,878 13 1

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, 1904—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 29,080 11 7	3,449 1 6	40,349 0 0	72,878 13 1
	No. III.—Colonial Secretary—continued.				
	Brought forward.....	£ 500,443 8 11	474,927 14 11	218,401 7 11	1,193,772 11 9
	MISCELLANEOUS SERVICES—continued.				
104	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).....			2,479 1 2	} 3,061 15 2
107	Special grant in aid of Kindergarten Classes.....			500 0 0	
108	Relief to sufferers by flood			82 14 0	
	TOTAL, COLONIAL SECRETARY	£ 500,443 8 11	474,927 14 11	221,463 3 1	1,196,834 6 11
	No. IV.—Treasurer and Secretary for Finance and Trade.				
109	TREASURY.....	22,062 1 2	2,217 8 11		24,279 10 1
110	STAMP DUTIES.....	4,460 0 0	490 4 1		4,950 4 1
111	LAND AND INCOME TAX	34,441 6 3	5,545 0 6		39,986 6 9
112	GOLD RECEIVERS			34 16 0	34 16 0
113	GOLD AND ESCORT			323 11 0	323 11 0
114	GOVERNMENT PRINTER	58,013 0 0	5,852 18 3		63,865 18 3
115	EXPLOSIVES BRANCH	5,930 9 10	1,663 12 5		7,594 2 3
116	BOARD OF HEALTH.....	19,351 19 8	8,256 9 1		27,608 8 9
117	SHIPPING MASTERS.....	2,360 18 0	63 6 7		2,423 4 7
	NAVIGATION:—				
118	Department of Navigation, Sydney and Newcastle, including Harbour Pilots	10,923 9 0			} 75,766 15 4
119	Colonial Light-houses	7,425 5 0			
120	Sea and River Pilots	16,756 1 8			
121	Masters, Engineers, and Boatmen	12,049 5 0			
122	Telegraph Stations.....	1,245 13 5			
123	Officers transferred from Department of Public Works formerly voted under the heading of Public Wharfs and Resumed Properties	397 0 5			} 1,401 9 2
124	Miscellaneous			26,261 3 3	
125	Australian Coast Light-houses			708 17 7	
126	Lifeboats.....			1,401 9 2	
127	ADMINISTRATION OF OLD-AGE PENSIONS ACT	3,689 3 2	16,247 14 4		19,936 17 6
129	WEIGHTS AND MEASURES.....	653 0 0	387 10 8		1,040 10 8
130	ADVANCES TO SETTLERS BOARD	1,643 6 8	2,812 16 3		4,456 2 11
131	RESUMED PROPERTIES	1,469 1 1	2,502 13 1		3,971 14 2
	MISCELLANEOUS SERVICES:—				
132	Advertising for the Public Service			5,757 18 9	} 165,642 3 7
133	Commission on Payments in England by the Government Financial Agents			1,814 4 0	
134	Insurance, Shipping Charges, &c., on English Shipments..			216 0 7	
135	Management of and expenses in connection with payment of half-yearly dividends on Inscribed Stock by the Bank of England			20,450 0 0	
136	Exchange on Remittances within and beyond the State ..			19,142 9 2	} 165,642 3 7
137	Commission on payment of Debentures and Interest on Debentures in Sydney			665 6 7	
140	Sailors' Home, Sydney			350 0 0	
141	Amount paid to Railway Commissioners for conveyance, without charge, of Members of Parliament, Distinguished Visitors, School Children, and others			18,000 0 0	
142	Sewerage and Water Rates, &c., various Public Buildings, &c., Sydney and Country Towns			10,742 4 11	} 27,797 19 7
143	Interest on uninvested Cash Balances at the credit of various Trust and other Accounts in the temporary possession of the Government			27,797 19 7	
144	Interest on Special Deposits by the Savings Bank of New South Wales			60,706 0 0	
	Carried forward	£ 202,880 0 4	46,039 14 2	194,372 0 7	443,291 15 1
	Carried forward	£ 529,524 0 6	478,376 16 5	261,812 3 1	1,269,713 0 0

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, 1904—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 529,524 0 6	478,376 16 5	261,812 3 1	1,269,713 0 0
	No. 10.—Treasurer and Secretary for Finance and Trade—continued.				
	Brought forward.....	£ 202,880 0 4	46,039 14 2	194,372 0 7	443,291 15 1
	MISCELLANEOUS SERVICES—continued.				
145	Unforeseen Expenses—				
	Travelling expenses of His Excellency the State Governor.....			675 12 9	2,309 8 4
	Expenses of Ministerial Visits and Functions.....			360 17 6	
	London Commercial Agent—Refund British Income Tax.....			145 14 7	
	British Income Tax on Salaries of Agent-General's Staff.....			221 3 9	
	Expenses of Ceremony laying foundation stone of Central Railway Station.....			111 2 6	
	Bonuses to Parliamentary Messengers, &c.			107 10 0	
	Entertaining Japanese Naval Officers.....			157 11 6	
	Revaluations of properties for Probate Duties.....			84 0 0	
	Travelling expenses of Secretary to the Premier.....			72 18 6	
	Expenses of Conference of Treasurers.....			57 11 11	
	Expenses of Conference of Premiers.....			38 0 10	
	Ministerial Luncheon to His Excellency the Governor-General.....			36 4 6	
	Medals for Captain and crew of s.s. "Ovalau".....			24 7 6	
	Photographs of New South Wales Wheatfields for Agent-General.....			33 6 8	
	Miscellaneous—Sums under £20.....			183 5 10	
146	Refund of Pilotage, Harbour and Light Rates, in certain cases.....			125 3 2	117,713 9 0
147	Cost of Private Letter-boxes for Public Departments.....			334 19 9	
148	Expenses in connection with the Compilation of the Historical Records of New South Wales.....			237 10 0	
149	Contribution towards foundation and maintenance, expense of computations and results of observations taken at Kosciusko and Low-level Observatories—To meet outstanding claims.....			185 0 0	
150	Interest on Advances by Banks in London.....			9,143 17 6	
151	Rental of House for Lady Parkes.....			75 0 0	
152	Administration of Pharmacy and Poisons Act.....			200 0 0	
153	Bubonic Plague—Expenses and Compensation.....			5,100 7 4	
154	Darling Harbour Resumptions—Interest on compensation money.....			85,934 16 3	
155	Repairs to resumed properties.....			4,225 9 4	
156	Night-soil Dépôt, Lambton—Purchase of lease (part Re-vote).....			50 0 0	
157	Lambton Citizens Committee—Grant for completion of sanitary system, including formation of approaches to Night-soil Dépôt and construction of plant.....			150 0 0	
158	Gratuities to Officers on retirement.....			7,981 9 9	
159	Amount due to Railway Department for conveyance of troops, opening of Federal Parliament.....			1,960 16 0	
160	Gratuity to assist the widow and children of the late Edward Bramley, who lost his life whilst on duty on ss. "Victoria".....			100 0 0	
161	Gratuity to parents of the late David Pert, who lost his life whilst engaged on duty in pilot boat at South Head.....			112 0 0	
162	Allowance to widow of the late H. L. J. Sherwood, who lost his life whilst engaged on duty in pilot boat at South Head.....			59 11 8	
163	Refund of the equivalent of poll-tax paid on behalf of a Chinese (Goon Loon) on his re-entry into the State.....			100 0 0	
164	Refunds on brewer's licenses, paid to Treasury since the 5th October, 1901, less amounts provided for in Liquor Bill, now before the House.....			1,600 0 0	
167	Gratuity, equal to two weeks' pay for each year of service, to Mr. H. G. Varley, formerly tide waiter, Customs.....			11 9 4	
168	Refund of contributions to Superannuation Fund to Mr. J. Seaman, leading blacksmith, Department of Railways.....			25 18 11	
	TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE.....	£ 202,880 0 4	46,039 14 2	314,394 17 11	563,314 12 5
	Carried forward.....	£ 732,404 0 10	524,416 10 7	576,207 1 0	1,833,027 12 5

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, 1904—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 732,404 0 10	524,416 10 7	576,207 1 0	1,833,027 12 5
	No. V.—Railways.				
	RAILWAYS AND TRAMWAYS—				
170	Railways—Working Expenses	273,260 1 3	1,968,653 12 3	.....	2,241,913 13 6
170	Tramways—do	29,258 14 11	649,853 12 0	.....	679,112 6 11
	TOTAL, RAILWAYS	£ 302,518 16 2	2,618,507 4 3	.....	2,921,026 0 5
	No. VI.—The Department of The Attorney-General and of Justice.				
171	DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE	32,317 8 11	15,769 9 5	.....	48,086 18 4
172	MASTER IN EQUITY	3,178 4 4	450 16 11	.....	3,629 1 3
173	PROTHONOTARY AND DIVORCE COURT ..	2,624 2 10	390 0 9	.....	3,014 3 7
174	SHERIFF	12,827 2 0	16,480 1 1	.....	29,307 3 1
175	BANKRUPTCY COURT	2,341 14 3	884 16 8	.....	3,226 10 11
176	PROBATE AND INTESTATE ESTATES OFFICE	2,594 11 8	569 19 5	.....	3,164 11 1
177	DISTRICT COURTS	3,225 14 1	2,698 9 3	.....	5,924 3 4
178	CORONERS	1,282 18 10	4,763 11 1	.....	6,046 9 11
179	PETTY SESSIONS	72,052 0 0	17,412 8 7	.....	89,464 8 7
180	PRISONS	71,651 18 9	32,083 15 5	.....	103,735 14 2
181	PUBLIC SERVICE BOARD	4,587 2 8	2,201 16 2	.....	6,788 18 10
182	COURT OF INDUSTRIAL ARBITRATION	3,880 6 6	2,038 10 8	.....	5,918 17 2
	MISCELLANEOUS SERVICES—				
183	Allowances to Inspectors and Sub-Inspectors under Liquor Act of 1898 .....	.....	.....	692 6 0	18,550 6 7
185	Services of a Law Reporter for Bankruptcy and Probate Courts .....	.....	.....	150 0 0	
186	Refund of fees paid for licenses issued under the Liquor Act, &c. ....	.....	.....	79 13 9	
187	Adjustments of Salaries under the Increment Regulations, and to meet new appointments found to be required, £100 per annum and under .....	.....	.....	6,307 18 11	
188	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 .....	.....	.....	400 0 0	
189	Cost of Postage and Telegraphic Messages .....	.....	.....	3,853 4 2	
190	Purchase about 189 copies of 7th Edition of Australian Magistrate (Wilkinson) for supply to Petty Sessions Courts .....	.....	.....	500 0 0	
191	To provide for new positions which may be created after Estimates have been passed by Parliament .....	.....	.....	104 15 10	6,365 7 11
192	Legal Expenses (with the exception of verdicts) of all Departments of the State .....	.....	.....	6,365 7 11	
193	Refund to J. C. Thornton, late Clerk of Petty Sessions, Lithgow, of a gratuity repaid by him on his re-appointment to the Service in 1890 .....	.....	.....	97 0 0	
	TOTAL, THE DEPARTMENT OF THE ATTORNEY-GENERAL AND OF JUSTICE	£ 212,563 4 10	95,743 15 5	18,550 6 7	326,857 6 10
	Carried forward	£ 1,247,486 1 10	3,238,667 10 3	594,757 7 7	5,080,910 19 8

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, 1904—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 1,247,486 1 10	3,238,667 10 3	594,757 7 7	5,080,910 19 8
	No. VII.—Secretary for Lands.				
194	DEPARTMENT OF LANDS.....	164,755 14 11	46,982 12 2	.....	211,738 7 1
195	LAND APPEAL COURT.....	.....	799 17 6	.....	799 17 6
196	WESTERN LAND BOARD	3,938 7 2	3,880 11 4	.....	7,818 18 6
197	PASTURES PROTECTION ACT	2,104 0 0	1,365 12 4	.....	3,469 12 4
	MISCELLANEOUS SERVICES—				
198	Compensation in connection with the resumption of land for roads under the Public Roads Act of 1897 .....	.....	.....	4,928 1 0	20,833 16 0
200	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, Cemeteries, &c. ....	.....	.....	8,879 5 10	
202	Necropolis—for General Maintenance of Cemetery and extension of roads within it .....	.....	.....	800 0 0	
203	Refunds of 75 per cent. of Royalty paid on Timber cut under contracts with the Railway Commissioners.....	.....	.....	41 14 1	
204	To meet cost of postage and railway freight stamps; transmission of telegraph messages, and also for private letter-boxes for the Department .....	.....	.....	4,419 11 5	
205	Refunds of Rents, Leases, and Licenses, Western Division .....	.....	.....	873 4 0	
206	Gratuity to Mrs. Margarite Gilbert, widow of the late Mr. H. J. B. Gilbert, Clerk, Conditional Lease Branch.....	.....	.....	100 0 0	
207	To complete sum due as gratuity to Mrs. Mary Isabella Viles, widow of the late Mr. A. J. Viles, Clerk-in-Charge, Land Board Office, Orange (£25 paid from Treasurer's Advance Vote) .....	.....	.....	75 0 0	
208	Gratuity to Mrs. Amelia Jerrom, widow of the late Edward Jerrom, Messenger, Land Appeal Court.....	.....	.....	60 0 0	
209	Gratuity to Mrs. W. H. Stuart, widow of the late W. H. Stuart, Clerk, Miscellaneous Branch .....	.....	.....	200 0 0	
210	Gratuity to Mrs. J. G. Condell, widow of the late Mr. J. G. Condell, C.P. Inspector, Narrandera .....	.....	.....	125 0 0	
211	Gratuity to Mrs. E. M. McLerie, widow of the late J. E. McLerie, Temporary Forest Guard, who was killed whilst on duty .....	.....	.....	156 0 0	
212	B. S. Levick.—Compensation in lieu of leave of absence due but not granted to him prior to his being retired from the position of Senior Clerk, Land Board Office, Sydney, in 1896 .....	.....	.....	61 5 0	
213	Robert Mulvena.—Refund of one-half of deposits and survey fees paid by him in connection with withdrawal of applications C.P. 02-19 and C.L. 02-5, Casino .....	.....	.....	18 12 1	
214	F. Jarrett—Compensation for loss of land (10 acres 3 roods 10 perches) and improvements, and for expenses incurred through the encroachment of portions 50, 56, and 2, parish of Colonna, county of Durham, on Townshend's (now Jarrett Bros.) 1,010 acres grant .....	.....	.....	75 0 0	74,839 14 10
215	Subsidy under Rabbit Act of 1833—Claim outstanding since 1889 .....	.....	.....	21 2 7	
216	SURVEY OF LANDS—Contingencies .....	.....	74,839 14 10	.....	74,839 14 10
217	TRIGONOMETRICAL SURVEY OF THE STATE .....	.....	2,652 13 0	.....	2,652 13 0
218	SPECIAL SERVICES—LABOUR SETTLEMENTS .....	.....	1 4 2	.....	1 4 2
	TOTAL, SECRETARY FOR LANDS.....	£ 170,798 2 1	130,522 5 4	20,833 16 0	322,154 3 5
	Carried forward	£ 1,418,284 3 11	3,369,189 15 7	615,591 3 7	5,403,065 3 1

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, 1904—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 1,418,284 3 11	3,369,189 15 7	615,591 3 7	5,403,065 3 1
	No. VIII.—Secretary for Public Works.				
219	DEPARTMENT OF PUBLIC WORKS—Establishment	103,841 6 2	.....	.....	108,841 6 2
220	PUBLIC WORKS AND SERVICES:— Roads and Bridges, Public Watering Places, and Artesian Boring .....	.....	.....	438,751 16 1	438,751 16 1
221	Harbours and Rivers and Dredge Service .....	.....	.....	108,491 19 1	108,491 19 1
222	Government Architect .....	.....	.....	51,242 9 0	51,242 9 0
223	Miscellaneous .....	.....	.....	50,590 5 11	50,590 5 11
224	Metropolitan Board of Water Supply and Sewerage	38,917 10 2	72,012 17 7	.....	110,930 7 9
225	Hunter District Water Supply and Sewerage Board	5,094 1 8	5,464 1 4	.....	10,558 3 0
226	Labour Commissioners and State Labour Board.....	1,485 3 9	6,579 10 0	.....	8,064 13 9
	TOTAL, SECRETARY FOR PUBLIC WORKS	£ 154,338 1 9	84,056 8 11	649,076 10 1	887,471 0 9
	No. IX.—Public Instruction, Labour and Industry.				
227	PUBLIC INSTRUCTION .....	.....	.....	829,489 12 6	829,489 12 6
	INDUSTRIAL SCHOOLS:—				
228	Nautical School-ship "Sobraon"	3,336 5 3	5,883 5 2	.....	9,219 10 5
229	Industrial School for Girls, Parramatta	1,246 0 0	1,616 14 3	.....	2,862 14 3
230	Carpenterian Reformatory	1,294 6 8	1,966 0 3	.....	3,260 6 11
231	OBSERVATORY	3,769 0 0	570 5 4	.....	4,339 5 4
232	AUSTRALIAN MUSEUM.....	4,969 10 1	1,525 0 0	.....	6,494 10 1
233	PUBLIC LIBRARY OF NEW SOUTH WALES	5,858 16 4	903 3 8	.....	6,767 0 0
234	NATIONAL ART GALLERY	1,323 0 0	541 15 2	.....	1,864 15 2
235	LABOUR AND INDUSTRY.....	2,812 7 9	571 12 10	.....	3,384 0 7
	GRANTS IN AID OF PUBLIC INSTITUTIONS:—				
	Sydney University—				
236	For Repairs and Furniture .....	.....	.....	499 18 8	17,079 5 5
237	Scientific Apparatus .....	.....	.....	1,500 0 0	
238	To provide for the establishment of Evening Lectures (including University Extension Lectures and Lectures in Law) .....	.....	.....	2,000 0 0	
239	For the encouragement of Art .....	.....	.....	400 0 0	
240	Linnean Society .....	.....	.....	100 0 0	
241	Royal Society—Amount in proportion of £1 to every £1 raised by private contributions .....	.....	.....	500 0 0	
242	The Royal Geographical Society of Australasia—Amount in proportion of £1 to every £1 having been raised by private contributions .....	.....	.....	60 16 0	
243	In aid of Educational Institutions, in the proportion of £1 to every £2 having been raised by private contributions .....	.....	.....	8,003 13 0	
244	In aid of buildings (Educational Institutions) .....	.....	.....	3,964 17 9	
245	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:—				
247	To amount due to Department of Lands for Survey of School Sites.....	.....	.....	347 1 3	4,928 4 2
248	Postage, including cost of Telegraphic Messages for the Departments and Services under the control of the Minister of Public Instruction.....	.....	.....	4,581 2 11	
	TOTAL, PUBLIC INSTRUCTION, LABOUR AND INDUSTRY £	24,609 6 1	13,582 16 8	851,497 2 1	889,689 4 10
	Carried forward	£ 1,597,231 11 9	3,466,829 1 2	2,116,164 15 9	7,180,225 8 8

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, 1904—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward.....	£ 1,597,231 11 9	3,466,829 1 2	2,116,164 15 9	7,180,225 8 8
	No. X.—Secretary for Mines and Agriculture.				
249	DEPARTMENT OF MINES	34,782 18 7	27,839 5 11	.....	62,622 4 6
250	STOCK AND BRANDS BRANCH	2,422 14 10	9,849 11 2	.....	12,272 6 0
251	AGRICULTURE BRANCH	13,460 18 0	28,229 17 3	.....	41,690 15 3
252	SCHOOL OF MINES AND ASSAY WORKS .....	.....	.....	453 7 9	453 7 9
253	EXPORTS AND COLD STORAGE BRANCH	870 0 0	1,454 5 7	.....	2,324 5 7
254	MINERS' ACCIDENT RELIEF BOARD	550 0 0	90 15 8	.....	640 15 8
255	COMMERCIAL AGENTS	2,687 10 0	2,797 18 7	.....	5,485 8 7
	MISCELLANEOUS SERVICES:—				
257	To increase subsidy to Agricultural, Horticultural, and Pastoral Societies—not to exceed 10s. on every £1 awarded for prizes.....	.....	.....	2,000 0 0	7,904 13 4
258	To meet expenses in connection with the reclamation of the Sand-drift, Newcastle .....	.....	.....	137 6 6	
259	Administration of the Act for the Regulation of Coal Mines and Collieries .....	.....	.....	921 10 9	
260	Ambulance Classes .....	.....	.....	42 8 11	
261	Special Grants to Agricultural and Horticultural Societies .....	.....	.....	2,954 0 9	
262	For Special Prizes to Agricultural, Horticultural, and Pastoral Societies .....	.....	.....	466 2 6	
263	Refund to James Cooke—Travelling charges on sheep, paid to Inspector of Stock, Gundagai, in 1898 .....	.....	.....	38 0 0	
264	Cost of experiments in Cultivation of Tobacco.....	.....	.....	71 6 0	1,273 17 11
266	Vine Diseases Act—Expenses in connection with the Eradication of Phylloxera and administration of the Vine Diseases Act, and to provide a vineyard to propagate resistant stocks .....	.....	.....	.....
	TOTAL, SECRETARY FOR MINES AND AGRICULTURE..£	54,774 1 5	70,261 14 2	8,358 1 1	133,393 16 8
	Special Appropriations.				
	INTEREST ON PUBLIC DEBT:—				
	Interest on Debentures and Funded Stock .....	.....	.....	2,451,278 8 0	2,745,347 15 3
	Interest on Treasury Bills (Deficiency of 1886 and previous years), Act 53 Vic. No. 9 .....	.....	.....	16,901 10 4	
	Interest on Treasury Bills (Deficiency Debt to 30th June, 1895), Act 59 Vic. No. 22 .....	.....	.....	30,586 17 8	
	Interest on Treasury Bills (Deficiency to 30th June, 1900), 64 Vic. No. 68, and 1 Edward VII No. 8 .....	.....	.....	19,655 7 6	
	Interest on Treasury Bills (Public Works), 63 Vic. No. 46 .....	.....	.....	109,802 0 0	
	Interest on Treasury Bills (Darling Harbour Resumption) Act 64 Vic. No. 10 .....	.....	.....	9,376 0 0	
	Interest on Treasury Bills (Public Works), 2 Edward VII No. 94 .....	.....	.....	107,147 11 9	
	INTEREST AT 3 PER CENT. ON UNINVESTED FUNDS AT CREDIT OF GOVERNMENT SAVINGS BANK IN THE TREASURY, ACT 72 OF 1902 .....	.....	.....	34,786 11 8	34,786 11 8
	REDUCTION OF PUBLIC DEBT—				
	Towards the Redemption of Treasury Bills, 53 Vic. No. 9 (Deficiency of 1886 and previous years).....	.....	.....	150,000 0 0	325,000 0 0
	Towards the Redemption of Treasury Bills, 64 Vic. No. 68, and 1 Edward VII No. 8 .....	.....	.....	100,000 0 0	
	Towards the Redemption of Railway Loan, 53 Vic. No. 24 .....	.....	.....	75,000 0 0	
	SINKING FUNDS:—				
	Towards the Redemption of New South Wales 1924 Stock, issued under Act 58 Vic. No. 14 .....	.....	.....	6,602 3 4	44,412 13 4
	Towards the Redemption of New South Wales 1925 Stock, issued under Act 59 Vic. No. 6 .....	.....	.....	7,408 10 0	
	Towards the Redemption of New South Wales 1927 Stock, issued under Act 60 Vic. No. 32 .....	.....	.....	6,937 8 8	
	Towards the Redemption of New South Wales 1928 Stock, issued under Act 61 Vic. No. 43 .....	.....	.....	7,491 11 4	
	Towards the Redemption of New South Wales 1929 Stock, issued under Act 62 Vic. No. 36 .....	.....	.....	11,121 13 4	
	Towards the Redemption of New South Wales 1930 Stock, issued under Act 63 Vic. No. 42 .....	.....	.....	4,851 6 8	
	Carried forward .....	£ .....	.....	3,149,547 0 3	3,149,547 0 3
	Carried forward	£ 1,552,005 13 2	3,537,090 15 4	2,124,522 16 10	7,313,619 5 4

* Includes Salaries Introduced Stock, £1,736 0s. 1d.

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, 1904—continued.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
	Brought forward	£ 1,652,005 13 2	3,537,090 15 4	2,124,522 16 10	7,313,619 5 4
	Special Appropriations—continued.				
	Brought forward.....	£ .....	.....	3,149,547 0 3	3,149,547 0 3
	ENDOWMENT OF THE UNIVERSITY OF SYDNEY, ACT 22 OF 1900, AND 92 OF 1902 .....	.....	.....	10,000 0 0	10,000 0 0
	ENDOWMENT OF THE AUSTRALIAN MUSEUM, ACT 61 OF 1902 .....	.....	.....	1,000 0 0	1,000 0 0
	ENDOWMENT OF THE SYDNEY GRAMMAR SCHOOL, PRIVATE ACT, 2ND DECEMBER, 1854 .....	.....	.....	1,500 0 0	1,500 0 0
	ENDOWMENT OF THE AFFILIATED COLLEGES, ACT 22 OF 1900 .....	.....	.....	1,500 0 0	1,500 0 0
	ENDOWMENT OF THE WOMEN'S COLLEGE, SYDNEY UNIVERSITY, ACT 71 OF 1902 .....	.....	.....	500 0 0	500 0 0
	ENDOWMENT OF THE PUBLIC LIBRARY, ACT NO. 54 OF 1899 .....	.....	.....	2,000 0 0	2,000 0 0
	ENDOWMENT OF THE NATIONAL ART GALLERY, ACT NO. 54 OF 1899 .....	.....	.....	2,000 0 0	2,000 0 0
	ENDOWMENT UNDER THE FIRE BRIGADES ACT, NO. 80 OF 1902 .....	.....	.....	15,697 16 4	15,697 16 4
	ENDOWMENT UNDER THE MUNICIPALITIES ACT, NO 23 OF 1897 .....	.....	.....	11,313 11 3	11,313 11 3
	ENDOWMENT UNDER THE MUNICIPALITIES RELIEF ACT, NO. 112 OF 1902 .....	.....	.....	17,707 18 3	17,707 18 3
	ENDOWMENT UNDER THE MINERS' ACCIDENT RELIEF ACT, 42 OF 1900 AND 71 OF 1901 .....	.....	.....	11,027 3 8	11,027 3 8
	PRELIMINARY EXPENSES OF MUNICIPAL INSTITUTIONS, ACT NO. 23 OF 1897 .....	.....	.....	38 8 6	38 8 6
	ST. ANDREWS COLLEGE BUILDING FUND, ACT 22 OF 1900... ..	.....	.....	2,871 6 10	2,871 6 10
	SYDNEY BRANCH OF THE ROYAL MINT, NO. 41 OF 1902 ... ..	.....	.....	14,931 0 1	14,931 0 1
	PENSIONS UNDER THE SUPERANNUATION ACT REPEAL ACT OF 1873, 36 VIC. NO. 29 .....	.....	.....	1,194 17 0	1,194 17 0
	PENSIONS UNDER THE OLD-AGE PENSIONS ACT, NO. 74 OF 1900 .....	.....	.....	512,045 13 1	512,045 13 1
	PENSIONS UNDER THE DISTRICT COURT JUDGES SALARIES AND PENSIONS ACT, 4 OF 1901 .....	.....	.....	750 0 0	750 0 0
	JUDGES UNDER THE DISTRICT COURTS ACT (SALARIES), ACT 4 OF 1901 .....	.....	.....	10,500 0 0	10,500 0 0
	METROPOLITAN WATER AND SEWERAGE BOARD, 43 VIC. NO. 32, AND 51 VIC. NO. 28.....	.....	.....	26 11 1	26 11 1
	HUNTER DISTRICT WATER AND SEWERAGE BOARD, 55 VIC. NO. 27 .....	.....	.....	12 4 0	12 4 0
	GENERAL POST OFFICE, APPROACHES IMPROVEMENT ACT, 53 VIC. NO. 13 .....	.....	.....	1 0 0	1 0 0
	RAILWAY COMMISSIONERS ACT, 6 OF 1901, AND ACT 4 OF 1902 .....	.....	.....	6,000 0 0	6,000 0 0
	SYDNEY HARBOUR TRUST COMMISSIONERS, ACT 1 OF 1901 .....	.....	.....	4,000 0 0	4,000 0 0
	EXPENSES OF PARLIAMENTARY WITNESSES, ACT 43 OF 1901 .....	.....	.....	9 19 0	9 19 0
	REMUNERATION TO PARLIAMENTARY PUBLIC WORKS COMMITTEE, 53 VIC. NO. 11, AND ACT NO. 6 OF 1897 .....	.....	.....	4,765 10 0	4,765 10 0
	ALLOWANCES TO PARLIAMENTARY REPRESENTATIVES, ACT NO. 32 OF 1902 .....	.....	.....	34,746 14 4	34,746 14 4
	PARLIAMENTARY ELECTORATES AND ELECTIONS ACT, NO. 33 OF 1902 .....	.....	.....	15,039 12 9	15,039 12 9
	PRESIDENT AND MEMBERS, LAND APPEAL COURT, 55 VIC. NO. 26.....	.....	.....	3,955 11 1	3,955 11 1
	PUBLIC SERVICE BOARD, ACT 31 OF 1902 .....	.....	.....	3,000 0 0	3,000 0 0
	PARKES FAMILY GRANT, 60 VIC. NO. 3 .....	.....	.....	500 0 0	500 0 0
	SYDNEY CORPORATION (AMENDING) ACT NO. 30, 1900, MOIETY OF SALARIES OF INSPECTOR OF NUISANCES AND SANITARY INSPECTORS .....	.....	.....	1,595 9 8	1,595 9 8
	PUBLIC SERVICE (SUPERANNUATION) ACT, NO. 8 OF 1903... ..	.....	.....	91,990 18 0	91,990 18 0
	AIDE-DE-CAMP TO THE GOVERNOR, ACT 40 OF 1901 .....	.....	.....	350 0 0	350 0 0
	THE WESTERN LAND BOARD OF NEW SOUTH WALES, ACT NO. 70, 1901 .....	.....	.....	3,500 0 0	3,500 0 0
	PASTURES PROTECTION ACT, NO. 111 OF 1902.....	.....	.....	752 5 9	752 5 9
	TOTAL, SPECIAL APPROPRIATIONS .....	£ .....	.....	3,936,370 10 11	3,936,370 10 11
	TOTAL NET EXPENDITURE FOR THE SERVICES OF THE YEAR ENDED 30TH JUNE, 1904	£ 1,652,005 13 2	3,537,090 15 4	6,060,893 7 9	11,249,989 16 3
	APPROPRIATED IN ADJUSTMENT OF VOTE, ADVANCE TO TREASURY, 1902-3 .....	£ .....	.....	124,874 13 9	124,874 13 9

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

T. WADDELL,
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, 1904, recoverable, included in Account Current (Page 3).

HEAD OF EXPENDITURE.		Amount.	
		£	s. d.
Advance to Treasurer, 1903-1904—			
Net total payments	£ 131,270 11 0		
Less to be Voted (see page 38)	69,897 18 0		
Total to be recovered	£	61,372 13 0	
State Children Relief Act No. 61 of 1901-1902-1903 ... ..	.....	10,642 19 1	
In anticipation of Loan Votes, 1903-1904—			
Colonial Secretary—			
Sydney Harbour Trust—			
Double-decked Grain Shed, west side of Darling Island...	830 3 6		
Additions to Sheds and Jetties, Flood's Wharf, Circular Quay	14 5 7		
Public Works—			
Railway Construction—			
Gundagai to Tumut—further sum (re-vote)	18,106 7 7		
Narrabri to Walgett and Collarenebri—further sum ...	18,757 19 0		
Government Architect—			
University—Fisher Library, Erection—further sum ...	1,379 16 8		
Crown Law Offices—Erection, &c.—further sum ...	438 5 11		
Harbours and Rivers—			
Dock Extension—Appliances, &c.... ..	2,244 2 0		
Richmond River Improvements—further sum	4,335 13 8		
Nambucca River Improvements—further sum	200 17 1		
Bellinger River Improvements—further sum	947 16 9		
Macleay River Improvements—further sum	2,701 11 2		
Manning River Improvements—further sum	3,085 0 4		
Water Supply—			
Sydney Water Supply and Cataract Dam and Improve- ments—further sum	17,476 5 4		
Broken Hill Water Supply—towards	7,664 3 10		
Country Towns Water Supply generally—further sum...	1,293 13 4		
Sewerage—			
Country Towns Sewerage, and Stormwater Channels generally	143 19 6		
Metropolitan Sewerage, and Stormwater Channels generally	27 12 3		
Lismore Sewerage	1,500 1 0		
Randwick and Kensington Sewerage	1,904 12 3		
Hay Sewerage	4,642 14 7		
City Low-level Sewerage	2,688 0 5		
Mosman Sewerage	1,391 2 1		
Metropolitan Board of Water Supply and Sewerage—			
General Reticulation	15,570 0 1		
Re-lining section, Upper and Lower Canal, and Additional Works necessary between Potts' Hill and Cataract...	796 11 6		
Water Supply Works, Manly	1,028 9 1		
Water Supply, Wollongong	1 19 5		
Hunter District Board of Water Supply and Sewerage—			
Improvements to Water Supply, Newcastle and Suburbs	373 0 3	109,544 4 2	
TOTAL, OTHER PAYMENTS	£	181,559 16 3	

STATEMENT OF PAYMENTS made during the Year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
No. I.—SCHEDULES.	£ s. d.	£ s. d.
SCHEDULE B.—SUPPLEMENT.		
Pensions (Military) ... ..	.....	22 18 4
TOTAL, SCHEDULES ... .. £	.....	22 18 4
No. II.—EXECUTIVE AND LEGISLATIVE.		
VICE-PRESIDENT OF THE EXECUTIVE COUNCIL.		
Salaries.		
Messenger at £125 per annum from 1st to 30th June, 1903 ... ..	.....	10 8 4
TOTAL, EXECUTIVE AND LEGISLATIVE ... .. £	.....	10 8 4
No. III.—COLONIAL SECRETARY.		
COLONIAL SECRETARY.		
Salaries.		
Under Secretary—difference between £600 and £1,000 per annum, from 14th to 30th June, 1903; Clerk—difference between £325 and £450 per annum, from 11th April, 1904; Messenger, at £190 per annum, from 1st to 30th June, 1903; Messenger,—difference between £190 and £210 per annum, from 1st April to 30th June, 1903; Messenger and Hall Porter, State Government House—difference between £180 and £190 per annum, from 1st July, 1902, to 30th June, 1903 ... ..	.....	77 9 11
AUDITOR-GENERAL.		
Salaries.		
Examiner, at £425 per annum, from 1st September, 1903, to 30th June, 1904; Clerk—difference between £200 and £225 per annum, from 1st July, 1903; Clerk—difference between £185 and £190 per annum, from 1st to 7th July, 1903; Clerk—difference between £180 and £190 per annum, from 1st to 8th July, 1903; Cleaner, at £26 per annum, from 5th January, 1904	392 3 10 211 7 1	
Shortage on salaries owing to estimate of savings not being realised		603 10 11
Contingencies.		
Bonus to Mr. J. McKern, Acting Secretary	50 0 0	
Incidental Expenses, &c.	21 1 1	71 1 1
POLICE.		
Salaries.		
Inspector-General, at £1,000 per annum, from 1st January, 1904	.....	500 0 0
Contingencies.		
Purchase of Site, Police Station, Newcastle	1,690 0 0	
Rent of Jetty, Circular Quay	280 7 2	
Clifford v. Nolan—Taxed Costs, &c.	889 16 1	2,860 3 3
Carried forward ... .. £	.....	4,112 5 2
Carried forward ... .. £	.....	33 6 8

STATEMENT OF PAYMENTS made during the year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	33 6 8
No. III.—COLONIAL SECRETARY— <i>continued.</i>		
Brought forward ... .. £	.....	4,112 5 2
MEDICAL ADVISER.		
Coast Hospital—		
<i>Salaries.</i>		
Engineer and Laundry Attendant—difference between £110 and £150 per annum, from 1st April, 1904 ... ..	.....	10 0 0
AGENT-GENERAL.		
<i>Contingencies.</i>		
Incidental Expenses, &c.	91 6 5	
Salaries of Temporary Officers, Inspecting Engineer's Staff ..	683 1 10	774 8 3
GOVERNMENT STATISTICIAN.		
<i>Salaries.</i>		
Actuary and Chief Clerk, Registrar of Friendly Societies and Trades Unions—difference between £425 and £500 per annum, from 1st October, 1903 ... ..	.....	56 5 0
GOVERNMENT ASYLUMS FOR THE INFIRM.		
<i>Salaries.</i>		
Clerk, Director's Office—difference between £200 and £225 per annum, from 1st July, 1902, to 30th June, 1903; Clerk and Foreman, Newington Asylum—difference between £170 and £190 per annum, from 1st July, 1902, to 30th June, 1903; Baker, Macquarie-street—difference between £125 and £130 per annum, from 1st January, 1904; Baker, Macquarie-street—difference between £104 and £115 per annum, from 1st January, 1904 ... ..	.....	53 0 0
STATE CHILDREN'S RELIEF DEPARTMENT.		
<i>Salaries.</i>		
Attendant, at £30 per annum, from 1st July, 1903 ... ..	.....	30 0 0
FISHERIES.		
<i>Salaries.</i>		
Inspector, at £108 per annum, from 21st March, 1904 ... ..	.....	30 3 10
REGISTRAR-GENERAL AND EXAMINER OF PATENTS.		
<i>Salaries.</i>		
Draftsman—difference between £280 and £285 per annum, from 2nd January, 1904; Draftsman—difference between £270 and £275 per annum, from 2nd January, 1904; Draftsman—difference between £260 and £265 per annum, from 2nd January, 1904; Draftsman—difference between £250 and £255 per annum, from 2nd January, 1904; Draftsman—difference between £240 and £245 per annum, from 2nd January, 1904; Draftsman—difference between £230 and £235 per annum, from 2nd January, 1904; Draftsman—difference between £220 and £225 per annum, from 2nd January, 1904; Caretaker, Births, Deaths, and Marriages—difference between £60 and £70 per annum, from 1st November, 1903; increases and increments to salaries under £150 per annum, on account of previous financial years ... ..	.....	85 14 11
<i>Contingencies.</i>		
Rent of Premises, Castlereagh-street ... ..	.....	150 0 0
Carried forward ... .. £	.....	5,301 17 2
Carried forward ... .. £	.....	33 6 8

STATEMENT OF PAYMENTS made during the year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	33 6 8
No. III.—COLONIAL SECRETARY— <i>continued</i> .		
Brought forward ... .. £	.....	5,301 17 2
STORES SUPPLY AND TENDER BOARD.		
<i>Salaries.</i>		
Accountant, at £350 per annum, from 1st October, 1903; Clerk, at £220 per annum, from 1st May, 1904; Clerk, at £200 per annum, from 1st July, 1903; Clerk, at £225 per annum, from 14th January to 7th March, 1904; and £175 per annum from 8th March, 1904; Junior Clerk, at £65 per annum, from 1st March, 1904; Cleaner, at £50 per annum, from 28th September, 1903; Junior Messenger, at £26 per annum, from 1st February, 1904 ... ..	.....	658 9 11
CHARITABLE ALLOWANCES.		
Charitable Institutions—Aid on condition that an equal amount be raised by private annual contribution, &c.	591 17 10	
Coonamble Hospital—Special grant, Typhoid outbreak	600 0 0	
Wallsend Hospital—Isolated Wards, erection	106 18 4	
Grafton Benevolent Asylum—Special grant	150 0 0	
Sydney Night Refuge—Special grant	50 0 0	
		1,498 16 2
MISCELLANEOUS SERVICES.		
Central Mine, Broken Hill, Royal Commission—Expenses	64 4 2	
Mount Kembla Colliery Disaster, Royal Commission—Expenses	467 7 10	
Royal Commission on the Decline of the Birthrate—Expenses	684 3 9	
Royal Commission on the Decline of the Birthrate—Bonus to Secretary (Mr. J. Garlick) for services rendered	100 0 0	
Royal Commission, Machine Shearers' Union	53 9 0	
Royal Commission, Manufacture of Locomotives	1,305 0 0	
Royal Commission, West Wyalong Municipality—Expenses	63 0 0	
Murray River Inter-State Royal Commission—Expenses	662 12 0	
Murray River Inter-State Royal Commission—Gratuity to Mr. J. Davis, Under Secretary for Public Works Department, for services rendered	315 0 0	
Royal Commission, s.s. "Balmain"—Expenses	26 5 0	
Royal Commission on Government Asylums at Rookwood and Newington—Expenses	65 15 8	
State Clothing Factory—Alterations	31 17 1	
Broken Hill—Relief to Unemployed	1,709 19 9	
Imperial Institute, London—Expenses	227 8 1	
Ballina Fire Brigade	1 8 0	
Expenses in connection with inquiry into case of A. E. Hibble, late Examiner, Chief Secretary's Department	3 3 4	
"Tresco," Elizabeth Bay, Residence of Naval Officer-in-Charge—Ground rent	48 15 0	
Freight, Insurance, &c.	56 8 4	
Leichhardt and Petersham United Friendly Societies—Refund of expenses	34 2 0	
Deniliquin District—Relief of distress	100 0 0	
Wallsend District—Relief of distress	25 0 0	
Eungonia District—Relief of distress	25 0 0	
Relief to persons in destitute circumstances	1,347 7 7	
Carried forward £	7,417 6 7	7,459 3 3
Carried forward ... .. £	.....	33 6 8

STATEMENT OF PAYMENTS made during the year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	33 6 8
No. III.—COLONIAL SECRETARY— <i>continued.</i>		
Brought forward	£ 7,417 6 7	7,459 3 3
MISCELLANEOUS SERVICES— <i>continued.</i>		
Bulli Friendly Societies—Special grant	100 0 0	
Reduction of Members Referendum—Expenses	1,920 4 5	
Electoral Districts Commission—Expenses	1,295 7 3	
Surgical Aid Society—Special grant... ..	50 0 0	
Kindergarten Union—Special grant in aid of Kindergarten Classes—further sum	100 0 0	
Woolloomooloo Bay Government Swimming Baths	84 3 11	
Flood Refuge Reserve, Clifton—Special grant	15 0 0	
Public Accounts Committee—Expenses	8 18 6	
Local Government Convention—Expenses	274 17 4	
Reception of the Governor-General—Expenses	136 16 9	
Royal Visit—Expenses	20 0 10	
Imperial Contingent Pay Office—Office Expenses in connection with disbursements of pay and allowances to returned soldiers of Imperial Contingents... ..	1,762 1 6	
Municipal Rates, Royal Naval Home	121 17 5	
Royal North Shore Hospital—Approaches	181 18 1	
Gratuity to member of the State Naval Contingent to China	22 17 6	
Funeral expenses of member of State Naval Contingent to China	9 0 6	
Attestation fees paid to Major Boam for enrolling members of Imperial Contingent—disallowed by War Office	35 19 0	
Wm. Black, Government Domains, compassionate allowance, further sum	90 0 0	
Zoological Society—special grant	150 0 0	
Queen Victoria Homes for Consumptives, Horticultural Fete, Prince Alfred Park—decorations	54 3 4	
Queen Victoria Homes for Consumptives—purchase of goods	37 2 6	
Fees, &c., Pension Board appointed in connection with South African Contingents	18 18 0	
		13,906 13 5
TOTAL, COLONIAL SECRETARY	£	21,365 16 8
No. IV.—TREASURER AND SECRETARY FOR FINANCE AND TRADE.		
TREASURY.		
<i>Salaries.</i>		
Junior Clerk, at £80 per annum, from 1st December, 1903; Messenger and Caretaker—difference between £120 and £130 per annum, from 15th October, 1903; Housekeeper—difference between £85 and £100, from 15th October, 1903		64 9 7
LAND AND INCOME TAX		
<i>Salaries.</i>		
Draftsman—difference between £200 and £210 per annum, from 8th March, 1904		3 2 10
Carried forward	£	67 12 5
Carried forward	£	21,399 3 4

STATEMENT OF PAYMENTS made during the year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	21,399 3 4
No. IV.—TREASURER AND SECRETARY FOR FINANCE AND TRADE— <i>continued</i> .		
Brought forward ... .. £	.....	67 12 5
GOVERNMENT PRINTER.		
<i>Salaries.</i>		
Engineer, Fitter, and Turner, at £208 per annum, from 1st October, 1903; Fitter—difference between £170 and £180 per annum, from 1st November, 1903 ... ..	.....	162 13 4
SHIPPING MASTER.		
<i>Salaries.</i>		
Cashier—difference between £250 and £300 per annum, from 1st June, 1904 ... ..	.....	4 3 4
NAVIGATION DEPARTMENT.		
<i>Salaries.</i>		
Assistant Surveyor, at £300 per annum, from 1st May, to 30th June, 1903; Engineer's Surveyor, at £300 per annum, from 1st July, to 31st August, 1903; Inspector, at £250 per annum, from 22nd December, 1903; Clerk, at £225 per annum, from 1st November to 31st December, 1903; Clerk, at £190 per annum, from 1st September to 31st October, 1903; Caretaker, Stockton Wharf—difference between £145 and £150 per annum, from 1st July, 1902, to 30th June, 1903		305 17 9
<i>Contingencies.</i>		
Insurance, s.s. "Victoria"	878 2 6	
California Shipping Co. v. Walker—Damages and taxed costs	583 5 0	
		1,461 7 6
COLONIAL LIGHT-HOUSES.		
<i>Salaries.</i>		
Light-keeper, Crowdy Head, at £154 per annum, from 1st February, 1904; First Assistant Light-keeper, Point Perpendicular, at £120 per annum, from 26th April to 30th June, 1903 ... ..	.....	84 19 4
ADMINISTRATION OF OLD-AGE PENSION ACT.		
<i>Salaries.</i>		
Registrar—difference between £150 and £550 per annum, from 19th October, 1903; Examiner, at £200 per annum, from 1st May, 1904; Clerk—difference between £93 and £100 per annum, from 1st July, 1902, to 30th June, 1903; Junior Clerk—difference between £50 and £100 per annum, from 1st July, 1902, to 30th June, 1903; Junior Clerk, at £50 per annum, from 25th to 30th June, 1903; Junior Messenger—difference between £26 and £39 per annum, from 1st February, 1903; Junior Messenger, at £26 per annum, from 23rd December, 1903 ... ..	.....	403 17 1
WEIGHTS AND MEASURES.		
<i>Salaries.</i>		
Attendant—difference between £52 and £59 10s. per annum, from 1st January, 1903, to 30th April, 1904 ... ..	.....	10 0 0
Carried forward ... .. £	.....	2,500 10 9
Carried forward ... .. £	.....	21,399 3 4

STATEMENT OF PAYMENTS made during the Year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	21,399 3 4
No. IV.—TREASURER AND SECRETARY FOR FINANCE AND TRADE— <i>continued</i> .		
Brought forward ... .. £	.....	2,500 10 9
MISCELLANEOUS SERVICES.		
Resumed Properties Area—Compensation for transfer of Hotel license	160 0 0	
Rocks Resumed Areas—Fees for Plans, &c.	246 5 0	
Darling Harbour and Rocks Resumptions—Refund of Land Tax...	309 5 8	
Darling Harbour Resumptions—Mrs. A. A. Kron, in settlement of claim for disturbance of lease	75 0 0	
Darling Harbour Resumptions—Amount advanced on account of rent to Mrs. Rembold (in error)	112 6 6	
Parbury's Wharf—Working Expenses of Hydraulic Lift	277 14 10	
Compensation for Rice damaged in Argyle Bond	60 18 6	
Inspectors of Stock—Pensions	676 15 0	
Bubonic Plague—Expenses	44 2 0	
Interest on the Overdraft, General Banking Account	964 10 4	
Vice-Regal Trip to Trial Bay... ..	83 5 4	
Expenses of Search for s s. "Ovalau"	301 9 5	
Mount Kosciusko Observatory—Expenses in connection with closing of Station... ..	11 17 10	
Lambton Citizens' Committee—Grant in lieu of subsidy under Municipalities Relief Act of 1902	31 2 11	
To meet Interest on Special Deposit by the Savings Bank of New South Wales	394 1 1	
Fire Insurance on State Properties	194 10 9	
Postage Stamps for the use of Members of the Legislature ...	2,071 11 5	
Management, &c., of Inscribed Stock	187 4 2	
Forfeited Deposits on Tenders, Refunded	243 19 1	
State Military Contingents to South Africa—Expenses	1,221 19 1	
Land Valuation for Stamp Duty purposes	638 19 0	
Resumption of Land, West Wyalong—Re-vote	25 0 0	
A. T. Helmich, Government Printing Office—Gratuity	30 0 0	
Hillston Municipal Council—special grant, clearing scrub ...	200 0 0	
O. P. Thorpe, Navigation Department—compassionate allowance—Advance on account of	25 0 0	
Eliza Gunning—refund of portion of hotel license... ..	15 0 0	
Railway and Tramway Capital Account—Committee expenses ...	74 7 6	
Amount required to cover Interest on Conditional Purchase 83-5, Balranald	31 11 6	8,647 16 11
TOTAL, TREASURER AND SECRETARY FOR FINANCE AND TRADE ... .. £	.....	11,148 7 8
Carried forward ... .. £	.....	32,547 11 0

STATEMENT OF PAYMENTS made during the Year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	32,547 11 0
No. VI.—ATTORNEY-GENERAL AND JUSTICE.		
ATTORNEY-GENERAL AND JUSTICE.		
<i>Salaries.</i>		
Acting Chief Justice—Difference between £2,600 and £3,500 per annum, from 1st November, 1903, to 15th December, 1903; Acting Chief Justice, at £3,500 per annum, from 16th December, 1903, to 26th February, 1904; Tipstaff, at £150 per annum, from 16th December, 1903, to 26th February, 1904	845 2 11	
Shortage in Salaries, owing to estimates of savings not being realised	420 5 9	1,265 8 8
SHERIFF.		
<i>Salaries.</i>		
Court-keeper—Difference between £52 and £60 per annum, from 1st November, 1903	5 4 2	
Shortage in Salaries, owing to estimates of savings not being realised	154 5 6	159 9 8
CORONERS.		
<i>Salaries.</i>		
City Coroner—Difference between £500 and £750 per annum, from 1st to 30th November, 1903; Deputy City Coroner—Difference between £200 and £650 per annum, from 1st December, 1903, to 29th February, 1904 ... ..	.....	183 6 8
PETTY SESSIONS.		
<i>Salaries.</i>		
Assistant Clerk of Petty Sessions, Orange, difference between £115 and £150 per annum from 11th January to 30th April, 1904; Junior Clerk, Cootamundra, difference between £65 and £80 per annum from 7th March, 1904	15 9 8	
Shortage on salaries owing to estimate of saving not being realised	1,290 9 6	1,305 19 2
PRISONS.		
<i>Contingencies.</i>		
Gratuity to Mr. S. McCauley, Deputy Comptroller-General, Darlinghurst Gaol ... ..	.....	100 0 0
PUBLIC SERVICE BOARD.		
<i>Salaries.</i>		
Salaries of Officers of Public Works Department transferred to other Departments	2,466 4 5	
Shorthand Writer, at £150 per annum from 12th August to 30th November, 1903	45 11 3	2,511 15 8
<i>Contingencies.</i>		
Purchase of Lease of Premises ... ..	.....	950 0 0
MISCELLANEOUS SERVICES.		
Clerical Relieving Staff—Salaries	2,194 12 7	
Attorney-General v. Dickson and others—Taxed costs	534 12 8	2,729 5 3
TOTAL, ATTORNEY-GENERAL AND JUSTICE... £	.....	9,155 5 1
Carried forward ... .. £	.....	41,702 16 1

STATEMENT OF PAYMENTS made during the Year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	41,702 16 1
No. VII.—SECRETARY FOR LANDS.		
MISCELLANEOUS SERVICES.		
Compensation for improvements in the Old Show Ground, Blayney	150 0 0	
Bathurst Racecourse—Purchase of Site	656 6 7	
Deposit in connection with purchase of land, parish of Gosford ...	12 10 0	
Noxious Animals Destruction Board—Special Grant	757 0 0	1,575 16 7
TOTAL, SECRETARY FOR LANDS ... .. £	.....	1,575 16 7
No. VIII.—SECRETARY FOR PUBLIC WORKS.		
PUBLIC WORKS DEPARTMENT.		
<i>Salaries.</i>		
Board of Reference—Advisory Member, at £200 per annum, from 22nd March, 1904; Cadet—difference between £80 and £100 per annum, from 19th October, 1903; Plan Moulder—difference between £97 10s. and £100 per annum, from 23rd October, 1903; Messenger—difference between £60 and £82 10s. per annum, from 1st December, 1903	84 5 2	
Shortages in salaries, owing to amount on account of Loan Services being charged to Votes in the Revenue Estimates-in-Chief	4,148 14 10	4,233 0 0
MISCELLANEOUS SERVICES.		
Broken Hill—Relief Works for the Unemployed	5,702 17 11	
Broken Hill Relief—Water supplied by the South Australian Government Railways	5,200 0 6	
Broken Hill—Condensers	1,000 0 0	
Erskineville Municipal Council—Special Grant for drainage ...	300 0 0	
Railway, Nevertire to Warren—Old claim	35 0 0	
Demolition Works, Market and Elizabeth streets	48 4 1	
Official visit of Mr. H. Deane, Engineer-in-Chief, Railway and Tramway Construction, to Vancouver and Europe—Expenses	137 9 2	
Official visit to America of Mr. L. A. B. Wade, Principal Engineer, Water and Sewerage Construction—Expenses	214 12 7	
Shelter Sheds for Waterside Workers	33 12 0	
Relief Works for the unemployed	895 12 9	
P. Redding—Compassionate allowance	50 0 0	
Special Grant for Relief Road Works, Cowra District	100 0 0	
Woonoona Post Office—Compensation for land resumed, &c. ...	221 12 8	
Road Deviation, Underbank to Chichester, Tunnybuc	252 10 0	
Day Labour Inquiry—Expenses	232 19 4	
General Post Office, additions—In settlement of claims (being liability incurred prior to transfer of Department to the Commonwealth)	153 6 8	
Watering Tram-lines, Newcastle and District	44 7 3	
Prince Alfred Hospital Inquiry—Expenses... ..	216 13 6	14,838 18 5
HUNTER DISTRICT WATER SUPPLY AND SEWERAGE BOARD.		
<i>Salaries.</i>		
Junior Clerk—difference between £110 and £130 per annum, from 1st October, 1903, to 31st January, 1904; Junior Clerk—difference between £65 and £80 per annum, from 1st October, 1903, to 31st January, 1904; Junior Clerk at £26 per annum, from 14th September, 1903, to 31st January, 1904	21 11 3	
Members of Board—Fees	22 0 0	43 11 3
TOTAL, SECRETARY FOR PUBLIC WORKS... .. £	.....	19,115 9 8
Carried forward ... .. £	.....	62,394 2 4

STATEMENT OF PAYMENTS made during the Year ended 30 June, 1904, from the Vote "Advance to Treasurer," 1903-4, on Account of Services of the Year 1903-4.

HEAD OF SERVICE.	TO BE VOTED.	
	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ... .. £	.....	62,394 2 4
No. IX.—PUBLIC INSTRUCTION, LABOUR, AND INDUSTRY.		
PUBLIC INSTRUCTION DEPARTMENT.		
<i>Salaries.</i>		
Acting Under Secretary—difference between £750 and £1,000 per annum, from 1st October, 1903; Acting Chief Inspector—difference between £650 and £750 per annum, from 1st October, 1903; Acting Deputy Chief Inspector—difference between £560 and £650 per annum, from 1st October, 1903...	.....	330 0 0
INDUSTRIAL SCHOOLS.		
Nautical Schoolship "Sobraon"—		
Re-sheathing Hull, &c.	41 5 7	
Special grant to Chaplains	50 0 0	
		91 5 7
GRANTS IN AID OF PUBLIC INSTITUTIONS.		
Glebe Working Men's Institute—Special grant	100 0 0	
Euston School of Arts—Special grant	40 0 0	
		140 0 0
MISCELLANEOUS SERVICES.		
Teachers' Conference Delegates—Expenses... ..	.....	608 4 5
TOTAL, PUBLIC INSTRUCTION, LABOUR, AND INDUSTRY £	.....	1,169 10 0
No. X.—SECRETARY FOR MINES AND AGRICULTURE.		
MINES DEPARTMENT.		
<i>Salaries.</i>		
Clerk at £225 per annum, from 4th August to 31st October, 1903 .....	.....	54 8 9
AGRICULTURAL BRANCH.		
<i>Salaries.</i>		
Registrar, Bathurst Experimental Farm, at £125 per annum, from 18th February, 1904; Manager, Cowra Farm, at £200 per annum, from 11th April, 1904 ... ..	.....	90 8 5
COMMERCIAL AGENTS.		
<i>Salaries.</i>		
Commercial Agent in the East, at £750 per annum, from 1st to 21st December, 1903, less amount advanced on account; Commercial Agent in the East, at £750 per annum, from 1st October, 1903, to 30th November, 1903 ... ..	.....	153 12 7
MISCELLANEOUS SERVICES.		
To meet cost of subsidising Agricultural, Horticultural, and Pastoral Societies, &c.	5,989 17 5	
Rabbit Act, 1883—Subsidy on account of 1887	45 18 6	
		6,035 15 11
TOTAL, SECRETARY FOR MINES AND AGRICULTURE £	.....	6,334 5 8
TOTAL ... .. £	.....	69,897 18 0

G.

Detail Statement of Receipts Returned.

ABSTRACT of REFUNDS of EXCESS RECEIPTS from the CONSOLIDATED REVENUE FUND during the Financial Year ended 30th June, 1904.

HEAD OF EXPENDITURE.								Amount.	Total.
								£ s. d.	£ s. d.
Taxation—									
Stamp Duties (includes Value of Stamps received by Departments in lieu of Cash)								8,831 13 7	
Land Tax								12,976 19 8	
Income Tax								23,414 16 9	
Licenses ... ..								.....	45,223 10 0
Land Revenue—Alienation ... ..								.....	634 9 10
Annual Land Revenue—									15,367 17 10
Interest on Land Conditionally Purchased ... ..								.....	39 18 1
Pastoral Occupation ... ..								.....	44,157 14 10
Western Lands Division ... ..								.....	20 10 0
Mining Occupation ... ..								.....	2,353 3 9
Miscellaneous Land Receipts... ..								.....	13,451 10 3
Receipts for Services rendered—									
Railway and Tramway Receipts ... ..								.....	58,418 1 0
Pilotage, Harbour and Light Rates, and Fees ... ..								.....	182 12 1
Fees under the Registration of Brands Act ... ..								.....	2 11 0
Public School Fees ... ..								.....	27 0 6
Metropolitan Water and Sewerage Board :—									
Water Rates... ..								131 19 10	
Sewerage Rates								228 8 9	
Agricultural Colleges ... ..								.....	360 8 7
Fees of Office ... ..								.....	35 11 10
Miscellaneous Services Rendered... ..								.....	452 10 10
General Miscellaneous Receipts :—									149 19 5
Rents (exclusive of Land) ... ..								.....	570 4 5
Fines and Forfeitures... ..								.....	111 18 8
Public Service (Superannuation) Act, No. 8, of 1903 ... ..								.....	7 5 5
Darling Harbour Resumptions ... ..								.....	632 10 4
Sydney Harbour Trust ... ..								.....	631 1 10
Unclassified Receipts ... ..								.....	22,586 9 3
Total Refunds of Excess Receipts... ..								£	205,416 19 9

No. 2.

CONSOLIDATED REVENUE FUND.

DEFICIENCY ACCOUNT

TO

30TH JUNE, 1904.

CONSOLIDATED

STATEMENT OF DEFICIENCY

Dr.

	£	s.	d.
To Deficiency, Account Current, to 30th June, 1904	524,064	3	11
Treasury Bills, under Act 53 Vic. No. 9 (Deficiency Debt, 1886, and previous years) ...	402,884	0	0
Treasury Bills, under Act 59 Vic. No. 22 (Deficiency Debt to 30th June, 1895)	1,019,562	15	10
Treasury Bills, under Act 64 Vic. No. 68 and 1 Ed. VII No. 8 (Deficiency Debt to 30th June, 1900)	555,179	4	8
	1,970,260 6		
	£ 2,501,690 4 5		

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

REVENUE FUND.

as on 30th June, 1904.

Cr.

	£	s.	d.
By Balance, Deficiency, on 30th June, 1904	2,501,690	4	5
	£ 2,501,690 4 5		

30—F

T. WADDELL,
Treasurer.

CONSOLIDATED REVENUE FUND.

Statement H.

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

STATEMENT of unpaid Accounts rendered during the year 1903-4, which, at the close of the year, were lying in the Treasury and the various Departments of the Service.

DEPARTMENT.	TOTAL CLAIMS TO 30 JUNE, 1904.
	£ s. d.
Colonial Secretary	35,258 1 11
Treasury	56,211 3 1
Railways and Tramways	2,034 6 6
Attorney-General and Justice	898 1 3
Lands... ..	7,273 10 2
Works	25,075 16 4
Public Instruction	6,088 11 3
Mines and Agriculture	4,078 14 4
London Payments, May and June, subsequently brought to account in following year	11,874 11 5
Total Claims unpaid on 30th June, 1904 £	148,792 16 3

Statement I.

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, 1904, which had not reached the Treasury at the close of the year.

COLLECTING OFFICER.	AMOUNT ON 30 JUNE, 1904.
	£ s. d.
Clerks of Petty Sessions, Land Agents, Mining Registrars, &c.	25,702 2 4
Railway Commissioners	19,597 15 7
In Suspense at Treasury	3,923 15 10
London Receipts, May and June, subsequently brought to account in following year... ..	342 14 0
Estimated Arrears of Land Revenue	195,000 0 0
Country Towns Water Supply Works—Outstanding Interest	21,833 6 0
Total Revenue and Receipts £	266,399 13 9
Per Statement I	266,399 13 9
Per Statement H	148,792 16 3
Net Receipts Consolidated Revenue Fund not brought to Account on 30th June, 1904 £	117,606 17 6

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

T. WADDELL,
Treasurer.

No. 3.

TRUST ACCOUNT.

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1904.

ACCOUNT.	BALANCES ON 30TH JUNE, 1903.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1904.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1904.	BALANCES ON 30TH JUNE, 1904.
Assurance Fund, Real Property Act, 25 of 1900	£ s. d. 209,788 15 3	£ s. d. 13,341 7 4	£ s. d. 223,130 2 7	£ s. d. 183 7 7	£ s. d. 222,946 15 0
Bankruptcy Estates Account, Act 25 of 1898	8,000 0 0	.....	8,000 0 0	.....	8,000 0 0
Bankruptcy Suitors' Fund, Act 25 of 1898	1,566 17 10	269 13 10	1,836 11 8	219 3 1	1,617 8 7
Bankruptcy Unclaimed Dividend Fund, Act 25 of 1898	8,958 7 9	460 15 4	9,419 3 1	359 1 6	9,060 1 7
Civil Service Superannuation Account, 48 Vic. No. 24. (For details, see page 45.)	17,263 6 6	6,878 16 4	24,142 2 10	24,142 2 10	.....
Country Towns Water Supply Works Repayment—Loan Trust Account, 57 Vic. No. 19.	3,859 4 5	639 12 11	4,498 17 4	.....	4,498 17 4
Government Savings Bank Account, Act 72 of 1902 and Act 20 of 1903	6,928,444 3 11	4,263,317 9 9	11,191,761 13 8	3,846,501 18 7	7,345,259 15 1
Municipal Council of Sydney Sinking Fund, 50 Vic. No. 13	46,586 17 11	4,010 5 8	50,597 3 7	.....	50,597 3 7
Perpetual Trustee Company, Limited (Private Act 29 June, 1888)	20,000 0 0	.....	20,000 0 0	.....	20,000 0 0
Permanent Trustee Company of New South Wales, Limited (Private Act 26 June, 1888)	20,000 0 0	.....	20,000 0 0	.....	20,000 0 0
Police Reward Fund, 25 Vic. No. 16. (For details, see page 49.)	3,986 7 3	8,902 6 11	12,888 14 2	7,876 18 6	5,011 15 8
Police Superannuation Fund, 25 Vic. No. 16. (For details, see page 53.)	10,968 17 9	28,537 0 10	39,505 18 7	30,230 16 2	9,275 2 5
Public Schools Property Fund, 43 Vic. No. 23	948 8 2	547 14 6	1,496 2 8	.....	1,496 2 8
Public Service Assurance Fund, Act 31 of 1902	397 12 8	131 19 5	529 12 1	32 5 11	497 6 2
Seamen's Wages	282 2 3	270 10 0	552 12 3	323 16 9	228 15 6
Testamentary and Trust Fund (Perpetual and Permanent Trustee Companies' Acts)	191 3 3	6 10 4	197 13 7	.....	197 13 7
Trust Moneys, 20 Vic. No. 11. (For details, see page 63.)	70 1 7	450 18 0	520 19 7	286 14 4	234 5 3
To Promote Settlement under the Crown Lands Act of 1895 (Loan Trust Account 59 Vic. No. 6)	6,505 1 1	3,684 2 6	10,189 3 7	.....	10,189 3 7
Unclaimed Moneys	2,691 3 6	4,567 17 11	7,259 1 5	3,560 10 1	3,698 11 4
TOTALS	£ 7,290,508 11 1	4,336,017 1 7	11,626,525 12 8	3,913,716 15 4	*7,712,808 17 4

* See page 112.

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

T. WADDELL,
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, 1904, on behalf of the accounts mentioned therein.

Given under my hand, this 25th day of August, 1904.

JOHN VERNON,
Auditor-General.

J.

CIVIL SERVICE SUPERANNUATION ACCOUNT.

(48 VICTORIA, No. 24.)

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE

YEAR ENDED 30TH JUNE, 1904.

K.

POLICE REWARD FUND.

(25 VICTORIA No. 16.)

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE

YEAR ENDED 30TH JUNE, 1904.

L.

POLICE SUPERANNUATION FUND.

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

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE

YEAR ENDED 30TH JUNE, 1904.

L.
POLICE SUPER

(25 VICTORIA

Dr.

ACCOUNT CURRENT OF RECEIPTS AND DISBURSE

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
To BALANCE, 30TH JUNE, 1903—	
Cash in Treasury	10,968 17 9
To AMOUNT OF DEDUCTIONS from the SALARIES of the POLICE FORCE, paid into the Treasury in year ended 30th June, 1904	9,024 10 10
To TRANSFERS from the POLICE REWARD FUND	3,500 0 0
To TRANSFER from CONSOLIDATED REVENUE FUND of amount appropriated under Item No. 14, to meet pensions payable	16,000 0 0
To TRANSFER from POLICE REWARD FUND to cover erroneous charge on account of 1902-3	12 10 0
Carried forward	£ 39,505 18 7

ANNUATION FUND.

No. 16.)

MENTS IN THE YEAR ENDED 30TH JUNE, 1904.

Cr.

NAMES	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
BY PENSIONS PAID—			£ s. d.	£ s. d.
Superintendent Wm. Camphin ...	1 April, 1903	31 Mar., 1904	400 0 0	
Superintendent G. C. Carter ...	"	"	450 0 0	
Superintendent James Garland ...	"	"	300 0 0	
Superintendent E. Grainger ...	1 Jan., 1904	"	125 0 0	
Superintendent W. C. Lynch ...	1 July, 1903	"	243 15 0	
Superintendent C. Sanderson ...	1 April, 1903	"	500 0 0	
Superintendent W. C. Casey ...	1 July, 1903	"	300 0 0	
Inspector Robert Anderson ...	1 April, 1903	"	325 0 0	
Inspector Alexander Atwill ...	"	"	325 0 0	
Inspector W. T. Baker ...	"	"	325 0 0	
Inspector Roger Fenton ...	"	"	325 0 0	
Inspector M. E. D. Ford ...	"	"	325 0 0	
Inspector John Garland ...	1 Nov., 1903	31 Dec., 1903	54 3 4	
Inspector George H. Hyem ...	1 April, 1903	31 Mar., 1904	325 0 0	
Inspector Walter Ellison Lenthall ...	"	31 Dec., 1903	243 15 0	
Inspector Alexander Mackay ...	"	31 Mar., 1904	325 0 0	
Inspector G. M'Dowell ...	1 July, 1903	"	243 15 0	
Inspector James Stephenson ...	1 April, 1903	"	325 0 0	
Inspector P. Smith ...	1 Mar., 1904	"	27 1 8	
Inspector Thomas Thompson ...	1 April, 1903	"	325 0 0	
Sub-Inspector Miles Burns ...	1 April, 1903	"	250 0 0	
Sub-Inspector Alexander Boyd ...	"	"	250 0 0	
Sub-Inspector Daniel Byrne ...	"	"	275 0 0	
Sub-Inspector John Carroll ...	"	"	250 0 0	
Sub-Inspector James Cornett ...	"	"	250 0 0	
Sub-Inspector Thomas Grieve ...	"	"	192 3 0	
Sub-Inspector Samuel D. Johnston ...	"	"	187 10 0	
Sub-Inspector William Long ...	"	"	250 0 0	
Sub-Inspector W. T. Langworthy ...	"	"	275 0 0	
Sub-Inspector Wm. M'Cormack ...	"	17 Aug., 1903	72 19 6	
Acting Sub-Inspector Thomas H. Webb ...	"	31 Mar., 1904	128 2 0	
Senior Sergeant Hugh Abercrombie ...	"	"	192 3 0	
Senior Sergeant Robert Bell ...	"	"	192 3 0	
Senior Sergeant Joseph Bradwell ...	"	"	192 3 0	
Senior Sergeant John Buckley ...	1 Jan., 1903	22 Jan., 1903	5 4 6	
Senior Sergeant John L. Dale ...	1 April, 1903	31 Mar., 1904	192 3 0	
Senior Sergeant John P. Ewing ...	"	"	192 3 0	
Senior Sergeant Jeremiah Frewin ...	"	"	64 1 0	
Senior Sergeant Wm. Garrick ...	"	"	192 3 0	
Senior Sergeant John Kenny ...	"	"	143 7 0	
Senior Sergeant Henry Kirby ...	"	"	192 3 0	
Senior Sergeant William Lawler ...	"	"	143 7 0	
Senior Sergeant William Lee ...	"	"	143 7 0	
Senior Sergeant Michael Moylan ...	"	"	192 3 0	
Senior Sergeant T. M'Lelland ...	15 Sept., 1903	"	104 9 6	
Senior Sergeant Thomas M'Namara ...	1 April, 1903	4 Sept., 1903	82 8 6	
Senior Sergeant Robert Megarvy ...	"	19 May, 1903	25 14 6	
Senior Sergeant Joseph Parker ...	"	31 Mar., 1904	192 3 0	
Senior Sergeant Robert W. Thomson ...	"	"	192 3 0	
Senior Sergeant H. T. Dunn ...	"	"	141 5 0	
Senior Sergeant Jas. Harper ...	"	"	169 5 6	
Senior Sergeant Wm. Hicks ...	"	"	192 3 0	
Senior Sergeant George Thompson ...	"	"	169 5 6	
Senior Sergeant Wm. M'Manamey ...	"	"	192 3 0	
Senior Sergeant Danl. Maguire ...	"	"	192 3 0	
Carried forward ...	£		11,882 18 6	

POLICE SUPER
ACCOUNT CURRENT of RECEIPTS and

Dr.

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 39,505 18 7
<div style="position: absolute; top: 0; left: 0; width: 100%; height: 100%; border-left: 1px solid black; border-bottom: 1px solid black;"></div>	
Carried forward	£ 39,505 18 7

ANNUATION FUND.

DISBURSEMENTS in the Year ended 30th June, 1904—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
			£ s. d.	£ s. d.
Brought forward ... ..	£ .....	.....	11,882 18 6	
By PENSIONS PAID—continued.				
Sergeant James Brennan	1 April, 1903	31 Mar., 1904	146 8 0	
Sergeant Michael Carroll	"	"	169 5 6	
Sergeant Gordon Dawson	"	"	169 5 6	
Sergeant John Dawson	"	"	106 15 0	
Sergeant John Flaherty	"	"	169 5 6	
Sergeant Lewis Griffiths	"	"	169 5 6	
Sergeant J. M'Carthy	"	"	146 8 0	
Sergeant J. E. Madden	"	"	146 8 0	
Sergeant J. Shillington	"	"	146 8 0	
Sergeant T. M'Elligott	"	"	146 8 0	
Sergeant Edward Grennan	"	"	169 5 6	
Sergeant John Hurley	"	"	169 5 6	
Sergeant Michael Hanly	"	"	169 5 6	
Sergeant Myles Higgins	"	"	169 5 6	
Sergeant William Morrow	"	"	126 11 6	
Sergeant P. Muldoon	1 July, 1903	"	127 3 9	
Sergeant Thomas Mulqueeny	1 April, 1903	"	169 5 6	
Sergeant Thos. O'Brien	"	"	169 5 6	
Sergeant William Sutton	"	"	169 5 6	
Sergeant H. Thompson	15 Sept., 1903	"	89 18 9	
Sergeant John Tysoe	1 April, 1903	"	169 5 6	
Sergeant David Walker	"	"	169 5 6	
Sergeant Joseph Walmsley	"	"	169 5 6	
Sergeant Michael Fagan	"	"	169 5 6	
Sergeant F. E. Brown	"	"	169 5 6	
Senior Constable John Aggett	"	"	146 8 0	
Senior Constable G. Alexander	1 July, 1903	"	73 6 8	
Senior Constable Thomas E. Austin	1 April, 1903	"	73 4 0	
Senior Constable Henry Bassmann	"	"	109 16 0	
Senior Constable Arthur Berckelman	"	13 Jan., 1904	86 8 0	
Senior Constable Edward Broomfield	"	21 May, 1903	9 11 3	
Senior Constable James Brennan	"	31 Mar., 1904	95 10 0	
Senior Constable James Campbell	"	"	73 4 0	
Senior Constable T. Daly	"	"	137 5 0	
Senior Constable George F. Davis	"	"	146 8 0	
Senior Constable John Dobbs	"	"	146 8 0	
Senior Constable Edward Dowling	"	"	146 8 0	
Senior Constable Henry Finlay	"	"	68 12 6	
Senior Constable Robert Gracey	"	"	146 8 0	
Senior Constable James Hassard	"	"	109 16 0	
Senior Constable James Johnston	"	"	109 16 0	
Senior Constable Montgomery Jones	"	"	146 8 0	
Senior Constable Robert Kennedy	"	"	91 10 0	
Senior Constable John Loughlin	"	"	146 8 0	
Senior Constable Michael Loughnane	"	"	146 8 0	
Senior Constable William Martin	"	"	146 8 0	
Senior Constable John Mara	"	"	109 16 0	
Senior Constable W. Matthews	25 Nov., 1903	"	51 4 0	
Senior Constable Donald Miller	1 April, 1903	"	146 8 0	
Senior Constable James McHale	"	"	61 0 0	
Senior Constable John McNeely	"	"	146 8 0	
Senior Constable John McKenzie	"	"	146 8 0	
Senior Constable Bernard McKeon	"	"	146 8 0	
Senior Constable James Noonan	"	"	137 5 0	
Senior Constable P. O'Reilly	"	"	146 8 0	
Senior Constable Daniel O'Sullivan	"	"	109 16 0	
Senior Constable Charles Pearson	"	"	146 8 0	
Carried forward ... ..	£ .....	.....	19,476 15 11	

POLICE SUPER
ACCOUNT CURRENT of RECEIPTS and

Dr.

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 39,505 18 7
<div style="position: absolute; top: 0; right: 0; width: 100%; height: 100%; border-left: 1px solid black; border-bottom: 1px solid black;"></div>	
Carried forward	£ 39,505 18 7

ANNUATION FUND.

DISBURSEMENTS in the Year ended 30th June, 1904—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
			£ s. d.	£ s. d.
Brought forward			19,476 15 11	
BY PENSIONS PAID—continued.				
Senior Constable Patrick Ryan ...	1 April, 1903	31 Mar., 1904	146 8 0	
Senior Constable George Ranford ...	"	12 Feb., 1904	63 12 0	
Senior Constable James Shearer ...	"	31 Mar., 1904	146 8 0	
Senior Constable C. Steel ...	1 Jan., 1904	"	12 14 0	
Senior Constable Frederick Sutton ...	1 April, 1903	"	146 8 0	
Senior Constable Thomas S. Slack ...	"	"	146 8 0	
Senior Constable James Treacy ...	"	"	146 8 0	
Senior Constable Charles Walmsley ...	"	"	68 12 6	
Senior Constable Lewis F. Ward ...	"	"	109 16 0	
Senior Constable G. Wells ...	"	"	146 8 0	
Senior Constable Henry L. Williams..	"	27 Nov., 1903	96 8 0	
Senior Constable George Young ...	"	31 Mar., 1904	146 8 0	
Senior Constable Michael Colgan ...	"	"	146 8 0	
Senior Constable A. L. E. Irwin ...	"	"	73 4 0	
Senior Constable John Meara ...	"	"	146 8 0	
Senior Constable Simon Pritzler ...	"	"	146 8 0	
Senior Constable John McColl ...	"	"	109 16 0	
Senior Constable William Robinson...	"	"	146 8 0	
Constable Wm. Beatty ...	"	"	137 5 0	
Constable James Christie ...	"	"	102 3 6	
Constable Wm. Bressington ...	"	"	137 5 0	
Constable Nicholas Daly ...	"	"	137 5 0	
Constable Michael Duffy ...	"	"	137 5 0	
Constable Francis Eglington ...	"	"	137 5 0	
Constable Patrick Healey ...	"	"	137 5 0	
Constable Alex. Mackay ...	"	"	91 10 0	
Constable John F. Alford ...	"	"	91 10 0	
Constable Joseph Boyan ...	"	"	137 5 0	
Constable James Brassington ...	"	"	137 5 0	
Constable William Board ...	"	"	137 5 0	
Constable John Clarke ...	"	"	137 5 0	
Constable John Caban ...	"	"	137 5 0	
Constable John Colleton ...	"	"	85 8 0	
Constable James Delaney ...	"	"	137 5 0	
Constable James Dillon ...	"	"	91 10 0	
Constable George Dearden ...	"	"	88 9 0	
Constable George Eggins ...	"	"	102 3 6	
Constable Michael H. Fox ...	"	"	137 5 0	
Constable Thomas Franklin ...	"	"	91 10 0	
Constable Michael Gallagher ...	"	"	137 5 0	
Constable Thomas A. Harricks ...	"	"	137 5 0	
Constable Thomas Harris ...	"	16 Aug., 1903	51 15 0	
Constable John Henery ...	"	31 Mar., 1904	96 1 6	
Constable J. A. Jeacocke ...	15 Sept., 1903	"	74 12 6	
Constable James Johnston ...	1 April, 1903	21 Jan., 1904	82 12 8	
Constable William Johnston...	"	31 Mar., 1904	137 5 0	
Constable Myles King ...	"	"	68 12 6	
Constable John Lawler ...	"	"	102 3 6	
Constable Thomas Lyons ...	"	"	64 1 0	
Constable George Lesmond ...	"	"	137 5 0	
Constable Richard Lisson ...	"	"	128 2 0	
Constable Robert Mayne ...	"	"	79 6 0	
Constable John Micklegun ...	"	"	97 12 0	
Constable Patrick Moran ...	"	"	128 2 0	
Constable Michael Moran ...	"	"	137 5 0	
Constable John Moloney ...	"	"	102 3 6	
Constable Charles Murphy ...	"	"	137 5 0	
Carried forward			26,048 9 7	

POLICE SUPER

Dr

ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	TOTAL.
	£ s. d.
Brought forward	£ 39,505 18 7
TOTAL	£ 39,505 18 7

The Treasury, New South Wales,
Sydney, 30th July, 1904,C. G. L. BOYCE,
Chief Accountant.

ANNUATION FUND.

DISBURSEMENTS in the Year ended 30th June, 1904—continued.

Cr.

NAMES.	PERIOD FOR WHICH DRAWN.		AMOUNT DRAWN.	TOTAL.
	From	To		
Brought forward...	£ .....	.....	£ s. d. 26,048 9 7	£ s. d.
BY PENSIONS PAID—continued.				
Constable John M'Loughlin ...	1 April, 1903	31 Mar., 1904	137 5 0	
Constable James McMahon ...	"	"	102 3 6	
Constable John Joseph McSweeney...	24 Feb., 1904	"	4 16 9	
Constable John Nevin ...	1 April, 1903	"	137 5 0	
Constable William F. Osborn ...	"	"	137 5 0	
Constable Patrick O'Brien ...	"	"	137 5 0	
Constable Wm. Geo. Paisley...	15 Sept., 1903	"	53 1 4	
Constable George Payne ...	1 April, 1903	"	64 1 0	
Constable Alexander Pirie ...	"	"	102 3 6	
Constable Oliver Rea ...	"	"	36 12 0	
Constable John Robson ...	"	"	137 5 0	
Constable James Rutledge ...	"	"	137 5 0	
Constable Henry A. Slater ...	"	"	75 0 0	
Constable Roger Sparkes ...	"	"	137 5 0	
Constable Ernest Stüve ...	"	"	128 2 0	
Constable Robert Stapleton ...	"	"	137 5 0	
Constable James C. Sullivan...	"	"	102 3 6	
Constable James Thompson ...	"	"	41 5 0	
Constable Thos. Flynn ...	"	31 Mar., 1904	137 5 0	
				27,993 3 2
BY AMOUNTS PAID AS GRATUITIES on leaving the Police Force:—				
Constable George Anderson ...	...	...	81 18 0	
Constable William Beeton ...	...	...	155 8 0	
Senior Constable Frank Blood-Smyth	...	...	237 18 0	
Constable John Cassidy ...	...	...	71 8 0	
Constable Wm. J. Donnelly ...	...	...	50 8 0	
Constable John R. Edward...	...	...	132 18 0	
Senior Constable H. Everingham ...	...	...	213 18 0	
Constable Peter French ...	...	...	39 18 0	
Constable Hector Houston...	...	...	132 18 0	
Sergeant Thomas Johnston...	...	...	100 0 0	
Constable Wm. A. Murphy ...	...	...	222 18 0	
Constable W. Overend ...	...	...	29 8 0	
Senior Constable John Quirk ...	...	...	237 18 0	
Constable Jewison J. Stevenson ...	...	...	222 18 0	
Constable John Taylor ...	...	...	275 8 0	
				2,205 2 0
BY MISCELLANEOUS PAYMENTS:—				
Medical Fees ... ..	...	...	32 11 0	
				32 11 0
Total Payments...			£	30,230 16 2
By BALANCE, 30th June, 1904:—				
Cash in Treasury ... ..	...	...	...	9,275 2 5
TOTAL			£	39,505 18 7

T. WADDELL,
Treasurer.

M.

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, 1904.

OFFICER DEPOSITING.	BALANCES ON THE 30TH JUNE, 1903.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1904.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1904.	BALANCES ON THE 30TH JUNE, 1904.
Official Assignees in Insolvency--	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
W. H. Palmer	53 10 7	450 18 0	504 8 7	286 14 4	217 14 3
N. F. Giblin (deceased)	16 11 0	.....	16 11 0	.....	16 11 0
TOTALS (see page 43) £	70 1 7	450 18 0	520 19 7	286 14 4	234 5 3

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

T. WADDELL,
Treasurer.

No. 4.

SPECIAL DEPOSITS ACCOUNT.

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1904.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1903.	DEPOSITS DURING THE YEAR ENDED 30TH JUNE, 1904.	TOTAL.	RE-ISSUES DURING THE YEAR ENDED 30TH JUNE, 1904.	BALANCES ON 30TH JUNE, 1904.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Blockholders' Loan Fund	1,666 16 0	.....	1,666 16 0	47 12 0	1,619 4 0
Hunter District Water Supply and Sewerage Board—Store Advance Account ...	1,000 0 0	.....	1,000 0 0	.....	1,000 0 0
Hunter District Water Supply and Sewerage Board—Deferred Payments Account ...	191 14 11	335 16 0	527 10 11	197 15 6	329 15 5
Imperial Pensions Account	0 7 6	23,045 17 11	23,046 5 5	17,650 2 0	5,396 3 5
Municipal Council of Sydney—					
Moore-street Improvement Loan Sinking Fund	3,287 17 4	536 17 1	3,824 14 5	3,824 14 5	.....
Town Hall Loan Sinking Fund	13,078 1 4	1,027 0 8	14,105 2 0	14,105 2 0	.....
Public Markets Loan Sinking Fund	7,179 12 1	4,322 8 7	11,502 0 8	11,502 0 8	.....
Streets Loan Sinking Fund	17,895 13 5	9,458 7 6	27,354 0 11	27,354 0 11	.....
1901 City Fund Loan Sinking Fund	1,751 4 11	1,804 6 1	3,555 11 0	3,555 11 0	.....
1903 Streets Loan Sinking Fund ... ..	.....	2,769 9 11	2,769 9 11	2,769 9 11	.....
Poundage	2,676 0 5	890 10 8	3,566 11 1	733 14 7	2,832 16 6
Public Works Department—Security Deposit Trust Account	31,873 19 6	27,162 17 3	59,036 16 9	41,560 6 2	17,476 10 7
Public Works Department—Services of Other Departments—Advance Account ...	.....	11,826 1 3	11,826 1 3	8,024 15 8	3,801 5 7
Railway Store Account	14,033 1 10	857,967 9 4	872,000 11 2	869,346 14 10	2,653 16 4
Railway Construction Store Account	2,520 5 3	123,428 0 5	125,948 5 8	102,926 14 9	23,021 10 11
Revenue Suspense Account	10,512 0 3	373,719 4 9	384,231 5 0	371,994 19 2	12,236 5 10
Sheep Account	1,261 19 1	188 12 6	1,450 11 7	1,450 11 7	.....
Savings Bank of New South Wales—Deposit Account	1,080,000 0 0	145,000 0 0	1,225,000 0 0	345,000 0 0	880,000 0 0
Sewerage Contractors' Advance Account	4,032 18 3	4,387 17 0	8,420 15 3	6,522 0 10	1,898 14 5
Store Advance Account, Harbours and Rivers Department	1,516 0 7	6,274 8 9	7,790 9 4	7,246 7 5	544 1 11
Survey Fees under the Mining Acts	905 14 8	1,028 11 10	1,934 6 6	1,934 6 6	.....
Tender Board Deposit Trust Account	5,216 10 6	12,623 11 0	17,840 1 6	12,458 10 0	5,381 11 6
Treasury Guarantee Fund	15,681 0 9	† 8,026 8 8	23,707 9 5	† 7,545 4 7	16,162 4 10
Unclaimed Salaries and Wages Account ... ..	.....	434 3 10	434 3 10	19 14 7	414 9 3
Water Supply and Sewerage Board—Store Advance Account	5,265 10 7	32,720 11 7	37,986 2 2	30,290 3 5	7,695 18 9
Water Supply and Sewerage Board—Trust Account ... ..	.....	2,000 0 0	2,000 0 0	.....	2,000 0 0
Fixed Deposits Account	357,531 5 0	11,506 5 0	369,037 10 0	23,656 5 0	345,381 5 0
Sundry Deposits Account	165,967 15 6	1,034,260 7 3	1,200,228 2 9	1,091,896 18 5	108,331 4 4
TOTALS	£ 1,745,045 9 8	2,696,745 4 10	4,441,790 14 6	3,003,613 15 11	*1,438,176 18 7

* See page 112.

† Includes £7,000 invested in Government Securities.

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

T. WADDELL,
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, 1904, on behalf of the accounts mentioned therein.

Given under my hand, this 25th day of August, 1904.

JOHN VERNON,
Auditor-General.

No. 5.

SPECIAL TRUST ACCOUNTS.

STATEMENT of RECEIPTS and PAYMENTS therefrom in the Year ended 30th June, 1904.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1903.	RECEIPTS DURING THE YEAR ENDED 30TH JUNE, 1904.	TOTAL.	PAYMENTS DURING THE YEAR ENDED 30TH JUNE, 1904.	BALANCES ON 30TH JUNE, 1904.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Railway Loan Redemption Fund, 53 Vic. No. 24.	525,000 0 0	75,000 0 0	600,000 0 0	525,000 0 0	75,000 0 0
Treasury Bills Redemption Fund, 53 Vic. No. 9 ... ..	.....	150,000 0 0	150,000 0 0	150,000 0 0	.....
Treasury Bills Redemption Fund, 64 Vic. No. 68 and 1 Ed. VII. No. 8... ..	.....	100,000 0 0	100,000 0 0	100,000 0 0	.....
New South Wales 1924 Stock Redemption Fund, 58 Vic. No. 14.	52,817 6 8	6,602 3 4	59,419 10 0	.. ..	59,419 10 0
New South Wales 1925 Stock Redemption Fund, 59 Vic. No. 6.... ..	59,268 0 0	7,408 10 0	66,676 10 0	.....	66,676 10 0
New South Wales 1927 Stock Redemption Fund, 60 Vic. No. 32.	41,624 12 0	6,937 8 8	48,562 0 8	.....	48,562 0 8
New South Wales 1928 Stock Redemption Fund, 61 Vic. No. 43.	37,457 16 8	7,401 11 4	44,949 8 0	.....	44,949 8 0
New South Wales 1929 Stock Redemption Fund, 62 Vic. No. 36.	44,486 13 4	11,121 13 4	55,608 6 8	.....	55,608 6 8
New South Wales 1930 Stock Redemption Fund, 63 Vic. No. 42.	14,554 0 0	4,851 6 8	19,405 6 8	.....	19,405 6 8
Colonial Treasurer's—					
Master in Equity Account	533,560 2 8	166,442 3 11	700,002 6 7	261,004 9 1	438,997 17 6
Master in Lunacy Account	78,049 0 11	48,606 5 7	126,655 6 6	45,964 5 3	80,691 1 3
Curator of Intestate Estates Account	90,228 19 1	43,013 1 3	133,242 0 4	42,096 3 11	91,145 16 5
Prothonotary Account	2,009 3 8	4,721 8 7	6,730 12 3	4,848 0 7	1,882 11 8
Registrar in Bankruptcy Account	40 16 8	0 16 0	41 12 8	41 12 8	.....
Registrar of Probates Account	43,518 1 0	6,098 8 9	49,616 9 9	8,774 18 0	40,841 11 9
Bushmen's Contingent to South Africa Fund	5,857 8 2	.....	5,857 8 2	5,857 8 2	.....
TOTALS	1,528,472 0 10	638,294 17 5	2,166,766 18 3	1,143,586 17 8	*1,023,180 0 7

* See page 114.

The Treasury, New South Wales,
Sydney, 30th July, 1904.C. G. L. BOYCE,
Chief Accountant.T. WADDELL,
Treasurer.

No. 6.

MISCELLANEOUS ACCOUNTS.

STATEMENT of RECEIPTS and PAYMENTS in the Year ended 30th June, 1904.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1903.		RECEIPTS IN THE YEAR ENDED 30TH JUNE, 1904.	TOTAL.	PAYMENTS IN THE YEAR ENDED 30TH JUNE, 1904.	BALANCES ON 30TH JUNE, 1904.	
	Dr.	Cr.				Dr.	Cr.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Advances to Settlers' Act, No. 1 of 1899 (see page 114) ...	... ..	13,736 14 6	82,969 2 9	96,705 17 3	80,600 2 2	.....	16,105 15 1
London Suspense Account	51,003 13 0	.....	51,003 13 0	.....	.....	.....	.....
Colonial Treasurer's Fire Insurance Account (see page 114) ...	.....	.....	888 10 9	888 10 9	0 5 0	.....	888 5 9

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

T. WADDELL,
Treasurer.

No. 7.

THE GENERAL LOAN ACCOUNT.

ACCOUNT CURRENT

OF

RECEIPTS AND DISBURSEMENTS

IN THE YEAR ENDED 30TH JUNE, 1904.

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.
46 VICTORIA No. 23.		
<i>Permanent and Reproductive Works.</i>		
Sewerage—		
Southern Extension from original Sewerage Farm at Shea's Creek to Webb's Grant, including Syphon and resumption of land at Rushcutter's Bay and Waterloo for sewerage purposes	180 0 0	
48 VICTORIA No. 26.		
Railway Branch—		
City Extension (64 Vic. No. 83)	2,555 1 1	
Grafton to the Tweed River, <i>via</i> Casino, Lismore, and the Brunswick, 165 miles (64 Vic. Nos. 14 and 82)	7,336 4 0	
<i>Less</i> Refund	4 3 10	
	7,332 0 2	
Gundagai to Tumut, <i>via</i> Adelong, including iron bridge over the river Murrumbidgee, 33 miles (64 Vic. No. 33) ...	3,396 11 3	
54 VICTORIA No. 33.		
Sewerage Branch—		
Completion of Western Suburbs Sewerage Scheme (Schedule B of Act 54 Vic. No. 17)	19,536 10 3	
59 VICTORIA No. 6.		
Railway Construction Branch—		
Land Resumptions for authorised Railways	161 9 0	
60 VICTORIA No. 32.		
Harbours and Rivers—		
Duplicate Main from Prospect to Potts' Hill (in conjunction with present Canal and Pipe Line, including Land Compensation) (61 Vic. No. 36)... ..	84 10 0	
61 VICTORIA No. 43.		
Bridges—		
Glebe Island (61 Vic. No. 45)	753 10 2	
Carried forward...	£ 33,999 11 11	

LOAN ACCOUNT.

DISBURSEMENTS in the Year ended 30th June, 1904.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
By Payments on account of the undermentioned Services, viz.:—	£ s. d.	£ s. d.
46 VICTORIA No. 23.		
<i>Permanent and Reproductive Works.</i>		
Sewerage—		
Southern Extension from original Sewerage Farm at Shea's Creek to Webb's Grant, including Syphon and Resumption of Land at Rushcutter's Bay and Waterloo for sewerage purposes	180 0 0	
48 VICTORIA No. 26.		
Railway Branch—		
City Extension, 1 mile 76 chains (64 Vic. No. 83)	94,653 3 10	
Grafton to The Tweed River, <i>via</i> Casino, Lismore, and The Brunswick, 165 miles (64 Vic. Nos. 14 and 82)	74,013 1 11	
Gundagai to Tumut, <i>via</i> Adelong, including Iron Bridge over the River Murrumbidgee, 33 miles (64 Vic. No. 33) ...	1,453 12 3	
Goulburn to Crookwell, 25 miles (63 Vic. No. 37)	2,199 10 2	
		172,319 8 2
54 VICTORIA No. 33.		
Sewerage Branch—		
Completion of Western Suburbs Sewerage Scheme (Schedule B of Act 54 Vic. No. 17)	26,586 13 5	
Stormwater Sewers—		
Stormwater Channel from Botany Road to old bed of Shea's Creek	2,737 9 11	
58 VICTORIA No. 14.		
Harbours and Rivers—		
Flood Relief Works, Richmond River, <i>via</i> Evans River	15 18 0	
59 VICTORIA No. 5.		
Repayment of Loans—		
To meet 5 per cent. Debentures falling due in 1896—		
In July—Railways and Public Works, 29 Vic. No. 23... ..	100 0 0	
59 VICTORIA No. 6.		
Railway Construction Branch—		
Land Resumptions for authorised Railways	5,745 15 3	
60 VICTORIA No. 32.		
Harbours and Rivers—		
Duplicate Main, from Prospect to Potts' Hill (in conjunction with present Canal and Pipe Line, including Land Compensation) (61 Vic. No. 36)... ..	1,630 15 10	
Towards fitting Steam Steering Gear on Tugs, and Electric Light on Dredges and "Thetis"	308 6 7	
		1,939 2 5
61 VICTORIA No. 43.		
Bridges—		
Glebe Island (61 Vic. No. 45)	478 18 5	
Metropolitan Board of Water Supply and Sewerage—		
Raising Puddle Wall of Prospect Embankment and Works connected thereto	54 14 8	
Carried forward	£ 210,158 0 3	

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 33,999 11 11	
To Repayments to credit of the undermentioned Votes, viz.:—		
62 VICTORIA No. 36.		
<i>Permanent and Reproductive Works—continued.</i>		
Railway and Tramway Construction—		
Koorawatha to Grenfell Railway (62 Vic. No. 41)	243 4 6	
Byrock to Brewarrina Railway (62 Vic. No. 42)	3,488 0 5	
Metropolitan Water Supply and Sewerage Board—		
Sewerage—		
Northern Suburbs (including Willoughby, Mosman, and Neutral Bay Divisions)	35 2 4	
63 VICTORIA No. 42.		
Harbours and Rivers—		
<i>(Including Land Resumptions and Costs.)</i>		
Port Kembla Harbour Improvements—Purchase of Land and Improvements thereon (62 Vic. No. 34)	4,323 15 10	
Wharf, Darling Harbour—and Extending Railway to Deep Waters of Port Jackson (including Land Resumptions) further sum	36 10 0	
Lighthouse, Norah Head—with Apparatus and Construction of Approach Road and Telegraphic Communication ...	152 9 5	
Carried forward	£ 42,278 14 5	

DISBURSEMENTS in the Year ended 30th June, 1904—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	210,158 0 3
By Payments on account of the undermentioned Services, viz.:—		
62 VICTORIA No. 36.		
<i>Permanent and Reproductive Works—continued.</i>		
Harbours and Rivers—		
Newcastle Wharf and Shipping Appliances, Inner Basin—towards construction of		1,288 0 7
Railway and Tramway Construction—		
Koorawatha to Grenfell Railway (62 Vic. No. 41)	125 10 0	
Byrock to Brewarrina Railway (62 Vic. No. 42)	1,100 15 10	
Government Architect—		1,226 5 10
Government Printing Office—Additions, &c.		77 15 7
Metropolitan Board of Water Supply and Sewerage—		
Sewerage—		
Northern Suburbs (including Willoughby, Mosman, and Neutral Bay Divisions)	13,023 19 2	
City Sewers... ..	35 19 4	
		13,059 18 6
Harbours and Rivers—		
To provide Water Supplies for Minor Townships (unincorporated)		0 4 6
Repayment of Loans—		
To meet 5 per cent. Debentures falling due in 1899—		
In January—Railways and Public Works (32 Vic. No. 13) ...		100 0 0
63 VICTORIA No. 42.		
Harbours and Rivers—		
<i>(Including Land Resumptions and Costs.)</i>		
Port Kembla Improvements—Purchase of Land and Improvements thereon (62 Vic. No. 34)	710 7 0	
Wharf, Darling Harbour—and Extending Railway to Deep Waters of Port Jackson (including Land Resumptions) further sum	11,500 0 0	
Lighthouse, Norah Head—with Apparatus and Construction of Approach Road, and Telegraph Communication ...	2,150 15 6	
		14,361 2 6
Railway Construction—		
Land resumption on Railway Lines already constructed (old claims)... ..		103 4 4
Government Architect—		
Gaols—Erections and Additions—Parramatta (Quarters, &c.); Penitentiary for Petty Offenders; Prisons for Females—further sum; Electrical Light Installation, Gaols—Darlinghurst, Goulburn, Bathurst, East Maitland, Broken Hill, Berrima, and Parramatta		10,786 17 6
Carried forward	£	251,161 9 7

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 42,278 14 5	
To Repayments to Credit of the undermentioned Votes, viz.:—		
63 VICTORIA No. 42—continued.		
<i>Permanent and Reproductive Works—continued.</i>		
Metropolitan Board of Water Supply and Sewerage:—		
Water—		
Improvements in Mains; Reticulation, Metropolitan and Country Districts; Stop Valves on Trunk Mains, Valves for Hydrants, Strengthening and Improving Canal, Additions to Caretakers' Cottages, and Works generally, including Purchase of Land, Erection of Tanks, and Improvements in Pumping Stations	3,032 5 8	
64 VICTORIA No. 10.		
Darling Harbour Wharfs Resumption Act	72,972 19 7	
Carried forward	£ 118,283 19 8	

DISBURSEMENTS in the Year ended 30th June, 1904—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£	251,161 9 7
By Payments on account of the undermentioned services, viz.:—		
63 VICTORIA No. 42—continued.		
<i>Permanent and Reproductive Works—continued.</i>		
Metropolitan Board of Water Supply and Sewerage—		
Water—		
Improvements in Mains; Reticulation, Metropolitan and Country Districts; Stop Valves on Trunk Mains, Valves for Hydrants, Strengthening and Improving Canal, Additions to Caretakers' Cottages, and Works generally, including Purchase of Land, Erection of Tanks, and Improvements in Pumping Stations		336 15 1
64 VICTORIA No. 10.		
Darling Harbour Wharfs Resumption Act		780,214 14 8
64 VICTORIA No. 60.		
Hospitals—		
Country and Suburban Hospitals—Towards erection of New Buildings to meet demand for increased accommodation ...		2,285 0 0
Darling Harbour Resumed Areas—		
To provide for Erection, Additions, and Improvements to Wharfs, Buildings, Streets, and Lanes		42 15 2
Lands—		
Towards clearing or otherwise improving Crown Lands ...		202 2 5
Roads and Bridges—		
Bridges—		
Bridge over Wollondilly River at Hill's; Bridge over Murrumbidgee River at Uriarra Ferry; Bridge over Beardy River at Yarrowford, Main Northern Road; Bridge over Murrumbidgee River at Mittagang, Road Cooma to Murrumbidgee; Bridge over Manar Creek, Road Braidwood to Tarago; Bridge over Nepean River at Harvey's Crossing—further sum; Bridge over McDonald River at St. Albans; Bridge over Wyong Creek at Wyong, Road Wyong to Tuggerah, &c.; Bridge over Hastings River at Cameron's Falls, Road Wauchope to Beechwood; Bridge over Glennie's Creek at Middle Falbrook, Road Glennie's to Camberwell and Goorangoola Road; Bridge over Fish River at Delayney's Falls, including Road Approach (Road Tarana to Jenolan); Bridge at Luskintyre, Hunter River; Bridge over Macdonald River, Road Walcha to Niangla; Bridge at Hay, Murrumbidgee River—Improvements; Gol Gol Bridge; Bridge over Murrumbidgee River at Darlington; Bridge at entrance to Fennel Bay, including approaches, Road Teralba to Toronto; Bridge, Lachlan River at Darby's Falls; Bridge, Lachlan River at Goolagong; Bridge over Quirindi Creek at Hamilton's, Road Quirindi to Wallabadah; Bridge over Macquarie River at Scabbing Flat, near Wellington; Iron or Steel Bridges generally		6,026 13 1
Carried forward	£	1,040,269 10 0

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 118,283 19 8	
To Repayments to credit of the undermentioned Votes, viz.:—		
64 VICTORIA No. 60— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Sewerage Construction Branch—		
Towards Construction of Sewerage Schemes, Newcastle and Suburbs	1,882 12 9	
Railway and Tramway Construction—		
Railways—		
Railway from Moree to Inverell—further sum (58 Vic. No. 17)	921 0 0	
Tramways—		
Tramway from Belmore Park to Fort Macquarie, <i>via</i> Castle-reagh and Pitt Streets—64 Vic. No. 63	2,116 19 0	
1 EDWARD VII No. 62.—		
Hospitals—		
Towards completion of Prince Alfred Hospital... ..	0 10 0	
Miscellaneous—		
Towards Erection of Public Baths, Sydney	2,000 4 3	
Carried forward	£ 125,205 5 8	

DISBURSEMENTS in the Year ended 30th June, 1904—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	1,040,269 10 0
By Payments on account of the undermentioned Services, viz.:—		
64 VICTORIA No. 60— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Harbours and Rivers Branch—		
Wharfs and Jetties—Wharf, Manly—Reconstruction... ..	391 9 9	
Improvements to Lavender Creek, Murwillumbah	529 10 0	
Improvements, Circular Quay, East Side, at Orient Company's Wharf—Wood Blocking; Electric Lighting	5,318 13 11	
Darling Harbour Wharf Extension and Land Resumption—further sum	4,054 8 10	
Extension of Workshops and providing extra Machinery and Tools, Newcastle	3,434 19 7	
		13,729 2 1
Government Architect's Branch—		
Police Buildings—Leadville, Alstonville, Kangaroo Valley, Burruga, Nerriga, Woolabra, Walcha, Junee, Hornsby, Bega, Narrandera, Wagga, Nerrigundah, Kensington, Wolumla, Lockhart (and Court-room), Bombala, Bate-man's Bay, Bowning, Police Buildings generally	4,139 15 5	
Benevolent Asylums—Additions and Electric Lighting—New-ington, Liverpool, Rookwood, Asylums generally... ..	446 14 9	
		4,586 10 2
Sewerage Construction Branch—		
Towards Construction of Sewerage Schemes for Newcastle and Suburbs		11,109 1 4
Railway and Tramway Construction—		
Railways—		
Railway from Moree to Inverell—further sum (58 Vic. No. 17)		3,068 1 11
Tramways—		
Tramway, Belmore Park to Fort Macquarie, <i>via</i> Castlereagh and Pitt Streets (64 Vic. No. 63)		964 2 10
1 EDWARD VII No. 62.—		
Hospitals—		
Prince Alfred Hospital—Towards completion of	13,019 1 1	
Additions, &c., Sydney Hospital	119 2 0	
Country and Suburban Hospitals—New Buildings	6,058 17 0	
		19,197 0 1
Metropolitan Fire Brigade Board—		
Sites for and erection of Branch and Suburban Stations		9 12 10
Inebriates' Home—Purchase of Site, and towards erection of Building		3,851 0 6
Sydney Harbour Trust—		
Towards the erection of new Wharfs and Sheds at Circular Quay, Miller's Point, and Darling Island; the erection of new Jetties at Pyrmont, Central Wharf, and Dawes Point; the erection of new Passenger Jetties and Waiting-rooms at Fort Macquarie; the alteration, extension, and recon-struction of existing Wharfs and Jetties at Circular Quay, Darling Harbour, Glebe Island, Woolloomooloo Bay, and Watson's Bay; the erection of new Offices at Circular Quay; the acquisition of Launch, "Fire-float," and Electric Lighting Plant; the installation of system for continuous lighting of Buoys; and generally for the improvement of the Port		5,001 7 10
Miscellaneous—		
Towards Erection of Public Baths, Sydney		4,834 6 3
Carried forward	£	1,106,619 15 10

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 125,205 5 8	
To Repayments to Credit of the undermentioned Votes, viz.:—		
1 EDWARD VII No. 62— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Railways—		
Additions, Railway Lines, &c.	7,413 2 8	
Duplication, Western Line—Glenbrook to Blackheath ...	14 18 2	
Improvement of Grades and Curves	109 18 9	
Tramways—		
Rolling Stock, to meet expanding traffic... ..	17,599 15 9	
Additions to Lines and Buildings, and for other purposes ...	88 12 11	
Additional Engines and Power Machinery	674 8 3	
Railway and Tramway Construction—		
Railways—		
Dubbo to Coonamble—further sum (63 Vic. No. 35)	3,466 8 11	
Narrabri West to Walgett, with branch to Collarenebri— further sum (64 Vic. No. 64)	5 0 0	
Land Resumptions for authorised Railways ... £186 4 4		
Less Refunds 16 18 8		
	169 5 8	
Trial Surveys	30 9 0	
Tramways—		
Tramway Construction generally—further sum	1,089 5 1	
Benevolent Asylums—		
Rookwood—Isolation Ward and other works—further sum ;		
Liverpool—Laundry and other works—further sum ...	2 6 9	
Miscellaneous Buildings—		
Penitentiary and Prison for Females, Randwick	5,007 10 0	
Roads and Bridges—		
Bridges—		
Glebe Island—further sum	1 12 0	
North Sydney—Preliminary Expenses	164 6 8	
Murray River at Cobram—Approach, New South Wales side...	736 17 6	
Murray River, to connect Barham, New South Wales, and Koondrook, Victoria—half cost	2,246 6 5	
Carried forward	£ 164,025 10 2	

DISBURSEMENTS in the Year ended 30th June, 1904—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	1,106,619 15 10
By Payments on account of the undermentioned Services, viz.:—		
1 EDWARD VII No. 62— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Railways—		
Additions, Railway Lines, &c.	67,406 2 8	
Duplication of Western Line, Glenbrook to Blackheath ...	0 5 6	
Improvement of Grades and Curves	6,634 6 8	74,040 14 10
Tramways—		
Rolling Stock, to meet expanding traffic... ..	1,184 12 2	
Additions to Lines and Buildings, and for other purposes ...	13,271 4 1	
Additional Engines and Power Machinery	32,985 7 4	47,441 3 7
Railway and Tramway Construction—		
Railways—		
Dubbo to Coonamble—further sum (63 Vic. No. 35)	4,344 3 2	
Narrabri West to Walgett, with branch to Collarenebri— further sum (64 Vic. No. 64)	607 16 5	
The Rock to Green's Gunyah—further sum (64 Vic. No. 13)...	6 10 6	
Land Resumptions for authorised Railways	8,049 19 4	
Trial Surveys	53 12 8	13,062 2 1
Tramways—		
Tramway Construction generally—further sum... ..	.....	181 11 5
Government Architect—		
Police Buildings—		
Helensburgh; Lockhart; Building, Agricultural Society's Ground ... ..	.....	559 19 6
Benevolent Asylums—		
Rookwood—Isolation Ward and other works—further sum ;		
Liverpool—Laundry and other works—further sum ...	.....	3,711 9 5
Hospital for Insane, Parramatta—Additions—further sum...	.....	78 1 3
Accommodation Houses at Caves—Yarrangobilly Caves—further sum ... ..	.....	300 17 6
Miscellaneous Buildings—		
University—Additions—further sum	0 1 11	
Penitentiary and Prison for Females, Randwick	9,626 4 11	9,626 6 10
Roads and Bridges—		
Bridges—		
Pymont—further sum	4,664 16 1	
Glebe Island—further sum	2,297 4 4	
North Sydney—Preliminary Expenses	1,947 16 6	
Murray River at Cobram—Approach, New South Wales side...	15 16 1	
Murray River, to connect Barham, New South Wales, and Koondrook, Victoria—half cost	6,437 13 9	
Ferry Punts, Woodburn	949 13 4	16,313 0 1
Carried forward... ..	£	1,271,935 2 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 164,025 10 2	
To Repayments to Credit of the undermentioned Votes, viz.:—		
1 EDWARD VII No. 62— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Harbours and Rivers—		
Tweed River Improvements—further sum (63 Vic. No. 34) ...	13 11 10	
Manning River Improvements (63 Vic. No. 7)... ..	19 10 3	
Newcastle Harbour (Entrance)—further sum	0 2 6	
Newcastle Wharfs and Shipping Appliances	1,998 17 5	
Cockatoo Island, Fitzroy Dockyard Extension—Appliances and Wharfage—further sum	115 4 2	
Port Kembla Harbour Works—including land—further sum (62 Vic. No. 34)	1,181 3 4	
Water Supply and Sewerage Construction—		
Sewerage—		
Sanitary Works	1,287 3 1	
Water Supply—		
Water Supply Generally—further sum	369 14 7	
Reservoir and other works at Waratah	0 2 6	
Metropolitan Board of Water Supply and Sewerage—		
Water Supply—		
Reticulation	4 6 10	
Sewerage Service—		
Reticulation	1,720 15 8	
Hunter River District Water Supply and Sewerage Board—		
Reticulation	2 1 1	
Carried forward	£ 170,738 3 5	

DISBURSEMENTS in the Year ended 30th June, 1904—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	1,271,935 2 4
By Payments on account of the undermentioned Services, viz.:—		
1 EDWARD VII No. 62— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Harbours and Rivers—		
Tweed River Improvements—further sum (63 Vic. No. 34) ...	395 4 0	
Clarence River—Removal of Rocks, South Arm	109 9 9	
Clarence River—Clearing Alumny Creek	677 2 1	
Manning River Improvements—further sum (63 Vic. No. 7)... ..	19 10 3	
Newcastle Harbour (Entrance)—further sum	2,089 1 1	
Newcastle Wharfs and Shipping Appliances	5,632 14 8	
Cockatoo Island, Fitzroy Dock Extension—Appliances and Wharfage—further sum	117 3 0	
Spectacle Island Water Supply and other Works	349 8 8	
Sea-walls—Reclamation and Dredging—Rose Bay (Lyne Park), Rozelle Bay, Rodd Island, Mosman's Bay—Special Dredging	7 0 0	
Port Kembla Works—including land—further sum (62 Vic. No. 34)	3,215 8 1	
Bateman's Bay—Training Wall	235 5 8	
Bermagui, Narooma, and Tathra Wharfage Improvements ...	35 0 0	
Conversion of Grab Dredge "Zeta" into Pump Dredge, and alterations to Grab Dredge "Lambda"	2,010 2 5	
		14,892 9 8
Water Supply and Sewerage Construction—		
Stormwater Channels, &c.—		
Tighe's Creek—Extension; Marrickville—further sum; Botany—Extension; Orphan School Creek; Rookwood Cemetery, west side	1,748 4 7	
Metropolitan Area—Sewerage and Stormwater Channels generally	0 6 3	
		1,748 10 10
Sewerage—		
Sanitary Works ... ..	.....	587 2 9
Water Supply—		
Water Supply generally	1,497 0 2	
Reservoir and other works at Waratah	6,645 5 8	
		8,142 5 10
Metropolitan Board of Water Supply and Sewerage—		
Water Supply—		
Reticulation ... ..	.....	4 8 7
Sewerage Service—		
Reticulation... ..	.....	13,630 1 0
Hunter District Water Supply and Sewerage Board—		
Reticulation... ..	.....	3 1 1
Mines and Agriculture—		
Wagga Wagga Experimental Farm—Accommodation for Students ... ..	.....	1,299 9 5
Carried forward	£	1,312,242 11 6

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 170,738 3 5	
To repayments to credit of the undermentioned Votes, viz.:—		
<i>Permanent and Reproductive Works—continued.</i>		
2 EDWARD VII No. 93. Water and Drainage Act (£200,000 a year for five years)	27,845 5 3	
2 EDWARD VII No. 108.		
Sydney Harbour Trust—Towards Construction of new Berthing Accommodation and new Jetties, Sheds, &c., new Punts for Dredges, general reconstruction of Wharfs and Jetties, erection of Office Accommodation; and generally for the improvement of the Port	300 0 0	
Railways and Tramways—		
Railways—		
Rolling Stock to meet additional Traffic and Equipment of new Lines	4,993 10 6	
Improvements of Grades and Curves	8,403 18 11	
Additions to Railway Lines, Stations, Buildings, Workshops, and for other purposes	225 0 0	
Towards the Duplication of Existing Railway Lines, and works connected therewith	457 10 5	
Tramways—		
Additions to Workshops and Buildings, and for other purposes, including the Erection of Car-shed, Rozelle Bay	4,551 15 11	
Towards the Duplication of Existing Lines—Crown-street, Waters-road to Spit Head, and other lines	5 13 1	
Railway Construction—		
Narrabri to Walgett Railway—further sum (64 Vic. No. 64)... ..	11,092 16 5	
Manilla to Barraba—Towards construction of (1 Ed. 7 No. 72)	46 17 6	
Temora to Wyalong—further sum (1 Ed. 7 No. 50)	7,178 14 10	
Temora to Barellan—Towards construction of (2 Ed. 7 No. 89)	99 0 2	
Cobar to Wilcannia—Towards construction of (2 Ed. 7 No. 85)	1 11 3	
Bogan Gate to Bulbodney—Towards construction of (2 Ed. 7 No. 88)	0 15 0	
Central Railway Station, Sydney—including Resumptions (64 Vic. No. 83)	651 0 0	
Less Refunds	9 5 9	
	641 14 3	
Tramway Construction—		
Tramways generally	2,377 9 4	
Broken Hill Tramway at South Broken Hill—Cutting out grade	2 18 10	
Belmore Park to Fort Macquarie—including Land Resumptions—further sum, 64 Vic. No. 63... ..	93 10 0	
Carried forward	£ 239,056 10 1	

DISBURSEMENTS in the Year ended 30th June, 1904—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	1,312,242 11 6
By Payments on account of the undermentioned Services, viz.:—		
<i>Permanent and Reproductive Works—continued.</i>		
2 EDWARD VII No. 93. Water and Drainage Act (£200,000 a year for five years) ... ..	.....	69,974 3 10
2 EDWARD VII No. 108.		
Hospitals—		
Country Hospitals—Towards erection of New Buildings to meet the demands for increased accommodation	1,500 0 0	
North Shore Hospital—Towards new Building... ..	1,835 3 2	
		3,335 3 2
Fire Brigades—Sites for, and erection of, Branch Stations, under control of Metropolitan Fire Brigade Board ... ..	.....	1,300 2 6
Sydney Harbour Trust—Towards Construction of new Berthing Accommodation and new Jetties, Sheds, &c., new Punts for Dredges, general reconstruction of Wharfs and Jetties; erection of Office Accommodation; and generally for the improvement of the Port ... ..	.....	2,300 5 3
Government Printer—For purchase of extra machinery and plant... ..	.....	3,260 5 9
Railways and Tramways—		
Railways—		
Rolling Stock to meet additional Traffic and equipment of new Lines	62,023 12 2	
Improvements to Grades and Curves	10,058 1 3	
Additions to Railway Lines, Stations, Buildings, Workshops, and for other purposes	47,437 10 3	
Towards the duplication of Existing Railway Lines, and works connected therewith	10,422 8 5	
		129,941 12 1
Tramways—		
Additions to Workshops and Buildings, and for other purposes, including the erection of a Car-shed at Rozelle Bay	37,230 6 6	
Towards the Duplication of Existing Lines—Crown-street, Waters Road to Spit Road, and other lines	11,431 0 5	
		48,661 6 11
Prisons—Trial Bay Harbour Improvements ... ..	.....	392 16 11
Railway Construction—		
Narrabri to Walgett Railway—further sum (64 Vic. No. 64)... ..	34,300 10 3	
Manilla to Barraba—Towards construction of (1 Ed. 7 No. 72)	1,702 5 8	
Temora to Wyalong—further sum (1 Ed. 7 No. 50)	41,365 18 2	
Culcairn to Germanton—further sum (64 Vic. No. 85)	635 2 7	
Temora to Barellan—Towards construction of (2 Ed. 7 No. 89)	8,391 18 4	
Cobar to Wilcannia—Towards construction of (2 Ed. 7 No. 85)	8,265 7 8	
Bogan Gate to Bulbodney—Towards construction of (2 Ed. 7 No. 88)	7,343 10 1	
Trial Surveys	2 1 8	
Central Railway Station, Sydney—including Resumptions (64 Vic. No. 83)	81,612 8 6	
		183,619 2 11
Tramway Construction—		
Tramways generally	13,842 7 1	
Broken Hill Tramway at South Broken Hill—Cutting out grade	890 16 4	
Belmore Park to Fort Macquarie—including Land Resumptions—further sum (64 Vic. No. 63)	662 11 1	
		15,395 14 6
Carried forward	£	1,770,423 5 4

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward...	£ 239,056 10 1	
To Repayments to credit of the undermentioned Votes, viz.:—		
2 EDWARD VII No. 108—continued.		
Permanent and Reproductive Works—continued.		
Government Architect—		
Police Buildings—		
Offices for the Inspector-General of Police and Comptroller of Prisons—part of re-Vote ...	1 4 6	
Miscellaneous—		
Central Electric Light Station and Departmental Workshops...	1 0 0	
Roads and Bridges—		
Bridges—		
Beardy River at Yarrowford—further sum ...	2 0 0	
Harbours and Rivers Branch—		
Tweed River Improvements—63 Vic. No. 34 ...	1,478 15 11	
Lavender Creek Improvements ...	44 10 0	
Richmond River Improvements, 54 Vic. No. 9 ...	50 0 0	
Clarence River Improvements, 54 Vic. No. 13 ...	0 9 11	
Macleay River Improvements, 63 Vic. No. 6 ...	180 4 8	
Crookhaven River Improvements ...	319 2 4	
Bateman's Bay Improvements ...	129 13 7	
Newcastle Harbour—Reclamation and Ballast Appliances, Bullock and Walsh's Islands and Stockton ...	669 16 6	
Newcastle Harbour—Workshops and Appliances—further sum	1,000 0 0	
Snagging Murrumbidgee River ...	400 0 0	
Snagging Darling River ...	524 9 0	
Reclamation and Dredging Works generally ...	0 7 4	
Carried forward ...	£ 243,858 3 10	

DISBURSEMENTS in the Year ended 30th June, 1904—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward ...	£	1,770,423 5 4
By Payments on account of the undermentioned Services, viz.:—		
2 EDWARD VII No. 108—continued.		
Permanent and Reproductive Works—continued.		
Government Architect—		
Court-houses—		
Darlinghurst—further sum ...	...	1 7 0
Police Buildings—		
Offices for the Inspector-General of Police and Comptroller of Prisons—part of re-Vote ...	...	2,112 12 8
Miscellaneous—		
Central Electric Light Station and Departmental Workshops...	2,663 17 1	
University (Fisher) Library—further sum (2 Ed. VII No. 13)	1,672 15 2	
Prince Alfred Hospital—Additions to Queen Victoria and Prince Albert Pavilions (2 Ed. VII No. 2) ...	1,164 6 3	
Roads and Bridges—		
Bridges—		
Beardy River, at Yarrowford—further sum ...	40 0 0	
Hunter River, at Luskintyre ...	1,497 16 2	
Tabulam Bridge—further sum ...	13 19 5	
Hunter River, at Dunolly Ford, Singleton ...	486 16 9	
Murrumbidgee River, at Darlington Point ...	1,606 14 1	
Glennie's Creek, Middle Falbrook—further sum ...	1,350 0 0	
Lachlan River, at Goolagong—Towards erection of ...	4,992 14 4	
Hawkesbury River, at Richmond ...	1,908 7 9	
Glebe Island Improvements—further sum ...	504 10 2	
South Arm, Richmond River, near Coraki—Towards erection of ...	1,866 12 5	
South Arm, Maclean ...	212 1 10	
Punts—		
Steam Punt for Stockton Ferry ...	...	52 16 7
Harbours and Rivers—		
Tweed River Improvements (63 Vic. No. 34) ...	4,688 18 5	
Lavender Creek Improvements ...	372 8 5	
Richmond River Improvements (54 Vic. No. 9) ...	129 3 6	
Clarence River Improvements (54 Vic. No. 13)...	2,574 11 1	
Bellinger River Improvements (63 Vic. No. 33) ...	1,872 15 7	
Nambucca River Improvements (63 Vic. No. 9) ...	1,276 8 0	
Macleay River Improvements (63 Vic. No. 6) ...	114 7 6	
Camden Haven Improvements ...	0 7 3	
Crookhaven River Improvements...	248 15 7	
Manning River Improvements (63 Vic. No. 7) ...	128 15 0	
Bateman's Bay Improvements ...	299 9 8	
Newcastle Harbour Improvements ...	5,999 11 6	
Newcastle Harbour—North Harbour Reclamation ...	203 2 0	
Newcastle Harbour—Reclamation and Ballast Appliances, Bullock and Walsh's Islands and Stockton...	3,090 3 8	
Newcastle Harbour—Extra Mooring Accommodation ...	1 18 3	
Newcastle Harbour—Workshops and Appliances, &c....	1,000 0 0	
Cockatoo Island—Fitzroy Dock Extension ...	12 19 11	
Snagging Murrumbidgee River ...	949 6 4	
Snagging Darling River ...	682 12 9	
Reclamation and Dredging Works generally ...	30 12 6	
Carried forward ...	£	23,676 6 11
		1,816,246 19 11

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 243,858 3 10	
To Repayments to Credit of the undermentioned Votes, viz.:—		
2 EDWARD VII No. 108— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Sewerage Construction—		
Low-level Sewerage generally	20 15 11	
Coogee, Waverley, Eastern Slopes Sewerage—further sum ...	1,312 2 4	
City Low-level Sewerage Extension	12 9 10	
Lismore Sewerage	308 10 6	
Hay Sewerage	19 4 4	
Country Towns Sewerage and Storm-water Channels generally	231 6 9	
Metropolitan Sewerage and Storm-water Channels generally...	124 1 4	
Country Towns Water Supply—		
Country Towns Water Supplies generally	229 11 3	
Sydney Water Supply—		
Improvements to Sydney Water Supply and Storage Dam on the Cataract River (2 Ed. VII No. 87)	110 15 11	
Metropolitan Board of Water Supply and Sewerage—		
Water Supply—		
Extension of Reticulation and Arterial Mains, Stop Valves, Meters, Hydrants, Spring Valves, Mechanical Stokers for Boilers... ..	354 2 2	
Re-construction, Re-lining, and Strengthening Canal, and Erection of Buildings along same	34 18 5	
Sewerage—		
Construction and Ventilation of Reticulation Sewers, Eastern and Western Suburbs—Re-Vote	12 8 11	
Under Draining Filter Beds, Buildings, and other Works on Sewage Farm—Part of re-Vote	157 10 0	
New Sewers—City... ..	35 8 1	
Hunter River District Water Supply and Sewerage Board—		
Extension of Reticulation... ..	0 17 11	
Improvements to Newcastle Water Supply	10 4 5	
Carried forward	£ 246,832 11 11	

DISBURSEMENTS in the Year ended 30th June, 1904—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 1,816,246 19 11	
By Payments on account of the undermentioned Services, viz.:—		
2 EDWARD VII No. 108— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Sewerage Construction—		
Low-level Sewerage generally	2,164 18 6	
Coogee, Waverley, Eastern Slopes Sewerage—further sum ...	230 14 6	
Rookwood Asylum Sewerage	986 11 0	
City Low-level Sewerage Extension	13 14 10	
Lismore Sewerage	3,585 3 0	
Darlington Sewerage	162 19 3	
Forbes Sewerage	6 6 0	
Hay Sewerage	374 16 4	
Country Towns Sewerage and Stormwater Channels generally	910 14 7	
Metropolitan Sewerage and Stormwater Channels generally ...	21 19 3	
Country Towns Water Supply—		8,457 17 3
Country Towns Water Supplies generally		52 16 2
Miscellaneous—		
Water Supply Main, Waratah		7,663 0 0
Sydney Water Supply—		
Improvements to Sydney Water Supply and Storage Dam on the Cataract River (2 Ed. VII No. 87)	21,368 14 4	
Resumptions on Catchment Area	8,110 3 4	
Metropolitan Board of Water Supply and Sewerage—		29,478 17 8
Water Supply—		
Extension of Reticulation and Arterial Mains, Stop Valves, Meters, Hydrants, Spring Valves, Mechanical Stokers for Boilers... ..	3,871 10 11	
High-level Tanks and Land at Mosman	963 17 11	
Reconstruction—Re-lining and Strengthening Canal and Erection of Buildings along same	17,463 7 1	
Water Supplies, Smithfield, Liverpool, Camden, Campbelltown, and Richmond	801 11 4	
Improvements to Supply, Eastern Suburbs—		23,100 7 3
Service Reservoir and Mains		2,035 13 5
Sewerage—		
Construction and Ventilation of Reticulation Sewers, Eastern and Western Suburbs—Re-Vote	12,748 0 2	
Under Draining Filter Beds, Buildings, and other Works on Sewage Farms—Part of re-Vote	384 17 6	
New Sewers—City... ..	1,732 5 10	
Hunter River District Water Supply and Sewerage Board—		14,865 3 6
Extension of Reticulation... ..	48 16 9	
Wallsend Water Supply Reservoir	440 1 3	
Improvements to Newcastle Water Supply	739 13 11	
Repayment of Municipal Loans—		1,228 11 11
Ashfield Municipal Sewerage Debentures taken over with Works by the Government, due 1st October, 1903		3,700 0 0
Public Instruction—		
School Buildings, Residences, Additions, and Sites		50,000 0 0
Carried forward	£ 1,956,829 7 1	

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£ 246,832 11 11	
To Repayments to credit of the undermentioned Votes, viz.:—		
2 EDWARD VII No. 108— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Agriculture—		
For the promotion of Agriculture, Agricultural and Viticultural Colleges, &c.	144 12 11	
3 EDWARD VII No. 14.		
Sydney Harbour Trust—		
Towards Construction of new Berthing Accommodation and new Jetties, Sheds, &c.; new Punts for Dredges; general reconstruction of Wharfs and Jetties; erection of Office Accommodation; and generally for the improvement of the Port—further sum	2,883 5 0	
Tramways—		
Additions to Lines, Workshops, and Buildings, and for other purposes to meet the requirements of traffic	488 14 11	
Railway Construction—		
Gundagai to Tumut—further sum (64 Vic. No. 43)	3,272 17 2	
Narrabri to Walgett, and branch to Collarenebri—further sum (64 Vic. No. 64)	21 13 8	
Temora to Wyalong—further sum (1 Ed. VII No. 50)	1 0 0	
Dubbo to Coonamble—further sum (63 Vic. No. 35)	100 0 0	
Carried forward	£ 253,744 15 7	

DISBURSEMENTS in the Year ended 30th June, 1904—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£ 1,956,829 7 1	
By payments on account of the undermentioned Services, viz.:—		
2 EDWARD VII No. 108— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Agriculture—		
For the promotion of Agriculture, Agricultural and Viticultural Colleges, &c.		7,798 14 8
Repayment of Loans—		
Railways and Tramways—		
Four per cent. Debentures, due 1st July, 1903 (36 Vic. No. 17)		472,900 0 0
3 EDWARD VII No. 14.		
Sydney Harbour Trust—		
Towards Construction of new Berthing Accommodation and new Jetties, Sheds, &c.; new Punts for Dredges; general reconstruction of Wharfs and Jetties; erection of Office Accommodation; and generally for the improvement of the Port—further sum		71,864 15 3
Government Printer—		
Purchase of extra Machinery and Plant		5,647 13 6
Railways and Tramways—		
Railways—		
Rolling stock to meet additional traffic requirements	29,101 13 11	
To complete improvements of Grades and Curves	10,204 6 5	
		39,306 0 4
Tramways—		
Additions to Lines, Workshops, and Buildings, and for other purposes to meet the requirements of traffic		12,535 3 9
Railway Construction—		
Gundagai to Tumut—further sum (64 Vic. No. 43)	26,208 9 0	
Narrabri to Walgett, and branch to Collarenebri—further sum (64 Vic. No. 64)	58,584 5 6	
Temora to Wyalong—further sum (1 Ed. VII No. 50)	9,251 8 1	
Dubbo to Coonamble (63 Vic. No. 35)	12,650 0 4	
Trial Surveys	1,330 5 5	
Bogan Gate to Bulbodney—further sum (2 Ed. VII No. 88)	4,780 8 4	
Railway Construction Store Account—additional amount	50,000 0 0	
Material issued to old Railway and Tramway Lines, the cost of which is to form a recoup to the Railway Construction Store Account as under:—	£ s. d.	
Cootamundra to Temora	9,454 3 7	
Molong to Parkes and Forbes	2,214 3 3	
Narrabri to Moree	1,042 13 6	
Milton's Point	697 3 10	
Kiama to Nowra	15 15 5	
Berrigan to Finley	36 9 6	
Tramways generally	1,434 10 11	
	14,895 0 0	
		157,699 16 8
Carried forward	£	2,724,581 11 3

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£ 253,744 15 7	
By Payments on account of the undermentioned Services, viz:—		
3 EDWARD VII No. 14— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Government Architect—		
Police Buildings—		
New Police Barracks, Redfern—Estimated cost of Land resumed	18 14 6	
Miscellaneous—		
Prince Alfred Hospital Pavilions (2 Ed. VII No. 2)	5 13 7	
Harbours and Rivers—		
Richmond River Improvements (54 Vic. No. 9)	1,081 18 7	
Clarence River Improvements (54 Vic. No. 13)	3 13 8	
Macleay River Improvements (63 Vic. No. 6)	720 7 3	
Manning River Improvements (63 Vic. No. 7)	506 13 3	
<i>Dock Establishment, Biloele—</i>		
Extension Appliances and Tools—further sum	7 2 2	
Sewerage Construction—		
City Low-level Sewerage—further sum	0 7 6	
Country Towns Water Supply—		
Country Towns Water Supplies generally	471 10 9	
Sydney Water Supply—		
Improvements to Sydney Water Supply and Storage Dam on the Cataract River—further sum (2 Ed. VII No. 87)	239 2 0	
Carried forward	£ 256,799 18 10	

DISBURSEMENTS in the Year ended 30th June, 1904—*continued*.

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward... ..	£	2,724,581 11 3
By Payments on account of the undermentioned Services, viz:—		
3 EDWARD VII No. 14— <i>continued</i> .		
<i>Permanent and Reproductive Works—continued.</i>		
Government Architect—		
Police Buildings—		
New Police Barracks, Redfern—Estimated Cost of Land Resumed		3,800 2 9
Miscellaneous—		
Central Electric Light Station, George-street North	920 1 2	
Inebriates' Institution, Hawkesbury River—further sum (including Land Compensation) (2 Ed. VII No. 13)	226 0 6	
University, Fisher Library—further sum	3,104 8 3	
Crown Law Offices—Erection, Electric Lighting, and Lift—further sum	1,410 0 0	
Office for the Registrar-General	4,435 5 10	
Prince Alfred Hospital Pathological Department—towards erection	0 15 0	
Prince Alfred Hospital Pavilions (2 Ed. VII No. 2)	9,780 0 3	
Art Gallery—further sum	3,174 9 4	
Additions, Waratah Benevolent Home	1,431 4 7	
Roads and Bridges—		24,482 4 11
Bridges—		
Glebe Island—further sum (61 Vic. No. 45)	6,717 4 8	
Murrumbidgee River at Darlington Point—further sum	5,446 13 8	
Lachlan River at Goolagong—further sum	921 0 0	
Macquarie River at Dubbo	2,282 18 10	
Punts—		15,367 17 2
Woodburn—further sum		294 15 3
Harbours and Rivers—		
Richmond River Improvements—further sum (54 Vic. No. 9)	15,610 1 2	
Bellinger River Improvements (63 Vic. No. 33)	920 11 9	
Clarence River Improvements (54 Vic. No. 13)	899 5 9	
Nambucca River Improvements (63 Vic. No. 9)	804 14 7	
Macleay River Improvements—further sum (63 Vic. No. 6)	8,828 19 5	
Manning River Improvements—further sum (63 Vic. No. 7)	9,306 7 3	
Newcastle Harbour Breakwater—further sum	2,091 3 3	
Newcastle Harbour—Removal of Rocks, Inner Basin	909 4 10	
Newcastle Wharfage and Shipping Appliances	2,179 10 5	
Norah Head Lighthouse—further sum	986 18 1	
Darling River Snagging	1,136 5 3	
Edwards River Snagging	606 13 5	
<i>Dock Establishment, Biloele—</i>		
Extension Appliances and Tools—further sum	5,541 16 0	
Sewerage Construction—		49,821 11 2
Country Towns Sewerage and Stormwater Channels generally—further sum	483 19 8	
Metropolitan Area Sewerage and Stormwater Channels generally	72 3 7	
Waverley, Randwick, and Kensington Sewerage—further sum	7,580 10 6	
Hay Sewerage—further sum	11,436 0 0	
Lismore Sewerage—further sum	3,435 10 0	
City Low Level Sewerage—further sum	8,000 7 6	
Mosman Sewerage—further sum	3,634 7 1	
Rookwood Asylum Sewerage—further sum	11 2 7	
Country Towns Water Supply—		34,654 0 11
Country Towns, Water Supply generally		22,953 5 2
Sydney Water Supply—		
Improvements to Sydney Water Supply and Storage Dam on the Cataract River—further sum (2 Ed. VII No. 87)		50,193 1 7
Carried forward... ..	£	2,926,148 10 2

Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£ 256,799 18 10	
To Repayments to Credit of the undermentioned Votes, viz.:—		
<i>Permanent and Reproductive Works—continued.</i>		
3 EDWARD VII No. 14— <i>continued.</i>		
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, &c.	786 8 2	
Lining Sections of Upper and Lower Canals, including cost of by-pass, additional flumes across canal and training wall, Cataract	9 4 4	
Hunter River District Water Supply and Sewerage Board—		
Extension of Mains to South Maitland coal-mining townships	302 16 5	
To Repayment to Credit of Votes upon which there has been no expenditure during the year, viz.:—		
18 VICTORIA, No. 35.		
Police Station, southern end of Sydney	£73 0 0	
<i>Less refund</i>	4 17 3	
	68 2 9	
18 VICTORIA, No. 40—		
Purchase of Properties of the Sydney Railway and Hunter River Railway Company	1,690 0 0	
38 VICTORIA No. 2.		
Railways—		
For Engine Sheds	1,900 0 0	
43 VICTORIA No. 11.		
Railways—		
From Dubbo to the vicinity of Bourke	250 0 0	
From Tamworth to Tenterfield	100 0 0	
Carried forward	261,906 10 6	

DISBURSEMENTS in the Year ended 30th June, 1904—*continued.*

Cr.

PARTICULARS OF DISBURSEMENTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£	2,926,148 10 2
By Payments on account of the undermentioned Services, viz.:—		
<i>Permanent and Reproductive Works—continued.</i>		
3 EDWARD VII No. 14— <i>continued.</i>		
Miscellaneous—		
Telephone Tunnels—further sum... ..	.....	2,674 19 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, &c.	19,973 5 6	
Stormwater Channel to protect bank, Engine Pond Embankment, Botany	126 5 8	
Lining Sections of Upper and Lower Canals, including cost of by-pass, additional flumes across canal and training wall, Cataract	5,218 6 7	
Additions to Maintenance Men's Residences and Minor Additional Works along line of Canal	176 1 1	
Manly Water Supply	1,151 9 7	
Wollongong Water Supply	6 8 1	
		26,651 16 6
Sewerage—		
Construction and Ventilation of Reticulation Sewers	895 4 1	
Additional Works, North Sydney and Willoughby Outfall Works	9 5 10	
Manly Sewerage	216 3 9	
		1,120 13 8
Hunter River District Water Supply and Sewerage Board—		
Reticulation, Newcastle and Suburbs—further sum	998 4 10	
Cockle Creek District Reservoir—re-Vote	98 12 0	
Extension of Mains to South Maitland coal-mining townships	11,776 14 3	
		12,873 11 1
TOTAL	£	2,969,469 10 7
Carried forward	£	2,969,469 10 7

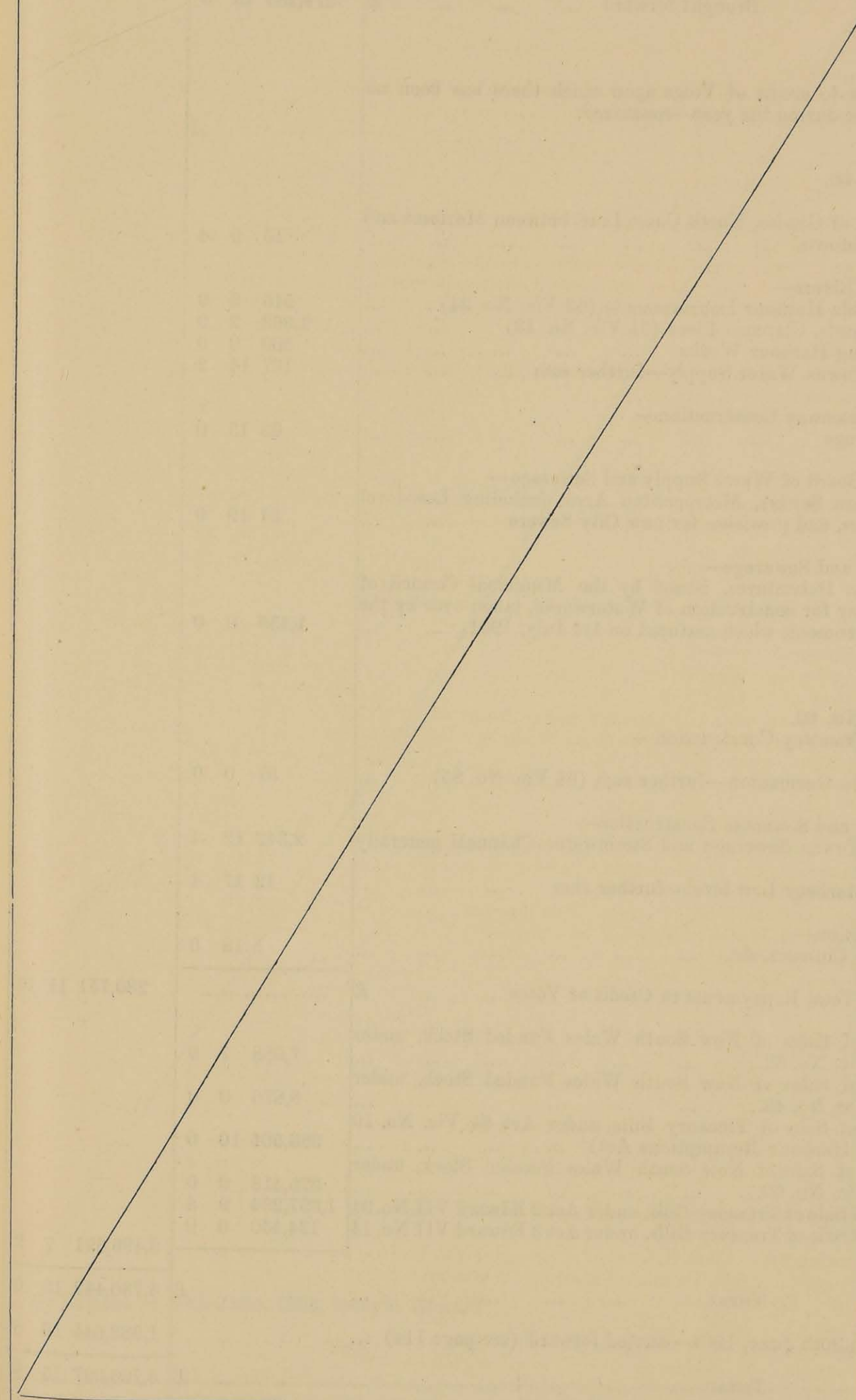
Dr.

GENERAL LOAN ACCOUNT CURRENT of RECEIPTS and

PARTICULARS OF RECEIPTS.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
Brought forward	£ 261,906 10 6	
48 VICTORIA No. 26. Roads and Bridges Branch— Resumption of Land at Ruscutter's Bay, Double Bay, Waterloo and Botany, and Webb's Grant for Sewerage purposes ...	180 0 0	
53 VICTORIA No. 23. Railways— Reconstruction and Improvements of Rolling Stock and Permanent-Way	685 7 0	
Additions and alterations and improvements to Roads, Stations, and Buildings, and for other purposes, including purchase of Land required for extending works	95 0 0	
Sewerage Branch— City Sewerage—Subsidiary Pipe Sewers, and Intercepting arrangements— Macdonaldtown Drainage	932 0 0	
59 VICTORIA No. 6. Harbours and Rivers Branch— Towards Harbour Works and Improved Shipping Facilities, Port of Newcastle	4,000 0 0	
Trial Bay Harbour Improvements	651 9 6	
60 VICTORIA No. 32. Sewerage Construction— Mosman and Outfall Works	400 0 0	
Water Conservation and Irrigation— For Works in connection with Water Conservation, and Irriga- tion, Drainage, and Land Resumption under the Water Rights Acts	88 9 10	
62 VICTORIA No. 36. Railways— Towards Improvements of Grades and Curves	15 14 9	
Sewerage Construction— Willoughby and Chatswood Sewerage—further sum	50 0 0	
Metropolitan Board of Water Supply and Sewerage— Water Supply— Erection of New Buildings	35 19 4	
63 VICTORIA No. 42. Railways— Towards the Improvement of Grades and Curves	46 5 0	
Harbours and Rivers Branch— Wharf and Shipping Appliances, Newcastle, including Hydraulic Cranes, Inner Basin—further sum	1,500 0 0	
Country Towns Water Supply—further sum	58 14 8	
Metropolitan Board of Water Supply and Sewerage— Sewerage— Under-draining Filter Beds, Extension of Sewage Farm Railway, Buildings on Main Carrier, Retaining Walls and Scour Channel, Erection of Workmen's Cottages, including Purchase of Land, Additions, Settling Tanks, &c., Willoughby Outfall Works, and Additional Sum to provide for carrying out Sewerage Work on deferred-payment system	3,639 2 10	
Carried forward	£ 274,284 13 5	

DISBURSEMENTS in the Year ended 30th June, 1904—continued.

Cr.

PARTICULARS OF DISBURSEMENTS.	TOTAL.
	£ s. d.
Brought forward	£ 2,969,469 10 7
	
Carried forward	£ 2,969,469 10 7

PARTICULARS OF RECEIPTS.		AMOUNT.	TOTAL.
		£ s. d.	£ s. d.
Brought forward	...	£ 274,284 13 5	
To Repayments to credit of Votes upon which there has been no expenditure during the year— <i>continued</i> .			
64 VICTORIA No. 60.			
Railways—			
Reduction of Grades, North Coast Line, between Morisset and Adamstown	...	15 9 4	
Harbours and Rivers—			
Port Kembla Harbour Improvements (62 Vic. No. 34)	...	515 9 9	
Improvements, Clarence River (54 Vic. No. 13)	...	1,363 2 9	
Wollongong Harbour Works	...	500 0 0	
Country Towns Water Supply—further sum	...	167 14 2	
Railway and Tramway Construction—			
Trial Surveys	...	23 15 0	
Metropolitan Board of Water Supply and Sewerage—			
Reticulation Sewers, Metropolitan Area, including Low-level Sewers, and provision for new City Sewers	...	31 19 9	
Water Supply and Sewerage—			
To redeem Debentures, issued by the Municipal Council of Sydney for construction of Waterworks, taken over by the Government, which matured on 1st July, 1901	...	1,455 0 0	
1 EDWARD VII No. 62.			
Railway and Tramway Construction—			
Railways—			
Culcairn to Germanton—further sum (64 Vic. No. 85)	...	37 0 0	
Water Supply and Sewerage Construction—			
Country Towns Sewerage and Stormwater Channels generally	...	2,342 12 4	
Sewerage—			
Darling Harbour Low-level—further sum	...	12 17 4	
Public Instruction—			
Technical Colleges, &c.	...	1 18 0	
Total Repayments to Credit of Votes	£	.....	280,751 11 10
To proceeds of Sales of New South Wales Funded Stock, under Act 60 Vic. No. 32	...	7,088 7 9	
To proceeds of Sales of New South Wales Funded Stock, under Act 61 Vic. No. 43	...	8,876 0 0	
To proceeds of Sale of Treasury Bills, under Act 64 Vic. No. 10 (Darling Harbour Resumptions Act)	...	986,564 10 0	
To proceeds of Sale of New South Wales Funded Stock, under Act 64 Vic. No. 60	...	375,418 0 0	
To proceeds of Sale of Treasury Bills, under Act 2 Edward VII No. 94	...	1,997,294 9 5	
To proceeds of Sale of Treasury Bills, under Act 3 Edward VII No. 14	...	124,450 0 0	
			3,499,691 7 2
TOTAL	£	...	3,780,442 19 0
To Balance on 30th June, 1904—carried forward (see page 114)	...	...	1,982,644 16 8
TOTAL	£	...	5,763,087 15 8

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

T. WADDELL,
Treasurer.

PARTICULARS OF DISBURSEMENTS.										TOTAL.			
										£	s.	d.	
Brought forward...	£	2,969,469	10	7
By Balance on 30th June, 1903, brought forward	£	2,793,618	5	1
TOTAL	£	5,763,087	15	8

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, 1904, and is in accordance with the requirements of the Audit Act of 1902, Section 58.

Given under my hand, this 25th day of August, 1904.

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, 1904.

HEAD OF SERVICE.	AMOUNT.	TOTAL.
	£ s. d.	£ s. d.
**Railways—from Railway Votes	43,995,248 11 7	
Do from Public Works Votes	641,911 14 5	
		44,637,160 6 0*
Tramways ... ..	.....	3,908,849 13 4
Public Buildings and Sites—		
Justice	952,600 14 6	
Lands	441,344 5 5	
Educational and Scientific	1,296,999 9 6	
Charitable Institutions, Hospitals, and Institutions for the		
Insane	685,280 17 1	
Fire Stations	36,945 9 4	
Recreation... ..	39,585 5 8	
Government Establishments	311,169 1 11	
Miscellaneous	105,327 4 0	
		3,869,252 7 5
Water Supply and Sewerage—		
Water Supply	5,662,338 3 10	
Sewerage	4,356,540 11 8	
Generally	106,168 0 8	
		10,125,046 16 2
Conservation of Water, Artesian Boring, &c. ... ..	.....	1,045,490 10 8
Roads and Bridges—		
Bridges	1,566,708 1 9	
Roads	97,200 9 9	
Punts	17,851 15 9	
		1,681,760 7 3
Harbours and Rivers Navigation—		
Improvements to Harbours and Rivers	3,044,510 11 11	
Wharfs, Docks, Appliances, &c.... ..	2,368,088 17 2	
	£ 5,412,599 9 1	
Less Transferred to Sydney Harbour Trust	1,320,909 11 2	
		4,091,689 17 11
Darling Harbour Wharfs Resumptions	3,695,393 14 0	
Less Transferred to Sydney Harbour Trust	3,224,842 0 0	
		470,551 14 0
Sydney Harbour Trust—		
From Trust Votes	293,065 13 5	
From Public Works Votes	1,622,464 0 0	
From Darling Harbour Wharfs Resumptions	3,224,842 0 0	
		5,140,371 13 5
Immigration ... ..	.....	569,930 0 0†
Repayment of Loans... ..	.....	9,469,930 0 0‡
		£ 85,010,033 6 2
Commonwealth Services—		
Construction of Telegraph and Telephone Lines	1,297,457 6 3	
Post and Telegraph Offices	464,262 7 3	
Fortifications and Defence Works	1,445,536 0 4	
Lighthouses	144,313 5 1	
Customs Buildings	48,879 7 2	
Quarantine Buildings	19,617 17 8	
		3,420,066 3 9
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 (see page 98) ... ..	.....	£ 88,479,954 18 5

*The expenditure for Railways includes £175,838 13s. 1d., contributed in 1877 by the Consolidated Revenue Fund to make good the amount short realised by the negotiation of the Railway Loan Act under 36 Vic. No. 17.

†Inclusive of £375,500 6s. 2d., for a Debenture Debt Due by the Territorial Revenue for Immigration Service at 23rd November, 1855, the date of the proclamation of the new Constitution.

‡ Amount Debentures paid off, per Public Debt Statement (see page 107) £20,759,817 4 2
Less—Paid from Consolidated Revenue Fund 5,750,987 4 2

£15,008,830 0 0
Less—Municipal Debentures paid off, charged to Works Votes and Sinking Fund (Trust Fund) 167,400 0 0

£14,841,430 0 0
Deduct—Treasury Bills for Works paid from General Loan Funds 4,996,000 0 0

£9,845,430 0 0
Deduct—Included under head of Immigration 375,500 0 0

£9,469,930 0 0

** Vide Railway Capital Account Committee's Report.

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

N.

GENERAL LOAN ACCOUNT.

GENERAL ACCOUNT

OF

RECEIPTS AND EXPENDITURE

TO

30TH JUNE, 1904.

GENERAL LOAN

Dr.

GENERAL ACCOUNT of RECEIPTS and

PARTICULARS.		TOTAL.		
		£	s.	d.
To PAYMENTS made to 30th June, 1904, under Loan Appropriations, on Account of Railways, Telegraphs, Public Works, and other Services, as per Abstract of Expenditure, page 96		88,479,954	18	5
To TREASURY BILLS issued under the Act 55 Victoria No. 7, paid off		3,996,000	0	0
To TREASURY BILLS issued under the Act 63 Vic. No. 46, paid off		1,000,000	0	0
To PAYMENTS from amount recovered from the Mercantile Mutual Insurance Company ...		1,513	0	0
To REPAYMENT of Advances from the Consolidated Revenue Fund made pending Realisation of Loans Authorised		1,500,000	0	0
To REPAYMENT to the Curator of Intestate Estates, of Advances made pending Realisation of Loans Authorised		50,000	0	0
<div style="text-align: right; padding-right: 20px;"> TOTAL </div>		£ 95,027,467	18	5

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

ACCOUNT.

EXPENDITURE to 30th JUNE, 1904.

Cr.

PARTICULARS.		AMOUNT.	TOTAL.
		£ s. d.	£ s. d.
By PROCEEDS of DEBENTURES, Funded and Inscribed Stock, issued for Public Works and other Services provided for by Loans to 30th June, 1904, as shown by Public Debt Statement ...	84,191,839 12 11		
By PROCEEDS of TREASURY BILLS, issued under the Act 55 Victoria No. 7, to extent of £4,000,000, for Public Works and Services, per Public Debt Statement ...	3,983,077 1 9		
By PROCEEDS of TREASURY BILLS, issued under Act 63 Victoria No. 46, to extent of £4,000,000 for Public Works, per Public Debt Statement ...	3,972,506 6 6		
By PROCEEDS of Sale of TREASURY BILLS, issued under the Act 64 Victoria No. 10 to extent of £1,000,000 (Darling Harbour Resumption) per Public Debt Statement ...	986,564 10 0		
By PROCEEDS of TREASURY BILLS, issued under Act 2 Edward VII No. 94, to extent of £4,000,000, for Public Works, per Public Debt Statement ...	3,964,044 9 5		
By PROCEEDS of Sale of TREASURY BILLS, issued under the Act 3 Edward VII No. 14, to extent of £125,300 for Public Works, per Public Debt Statement ...	124,450 0 0		
<i>Less—</i>			
Amounts of Proceeds included in Public Debt Statement, but not credited to either Old Loans or General Loan Account, viz.:—			97,222,482 0 7
Immigration ...	£724,733 3 1		
Treasury Bills, 53 Vic. No. 9...	2,502,884 0 0		
Treasury Bills, 59 Vic. No. 22 ...	1,174,700 0 0		
Treasury Bills, 64 Vic. No. 68, Ed. VII, No. 8 ...	755,179 4 8		
Municipal Council of the City of Sydney—			
Waterworks...	85,000 0 0		
Municipal Council of the City of Sydney—			
Sewerage Works ...	126,000 0 0		
Municipal Council, Darlington—Sewerage Works ...	5,000 0 0		
Municipal Council, Redfern—Sewerage Works ...	27,532 11 10		
Newcastle Borough Council—Water Supply Works ...	16,000 0 0		
North Sydney Borough Council—Sewerage Works ...	4,400 0 0		
Balmain Municipal Council—Sewerage Works ...	2,500 0 0		
Ashfield Municipal Council—Sewerage Works ...	9,700 0 0		
Glebe Municipal Council—Sewerage Works ...	9,100 0 0		
Advances to Settlers Act of 1899 ...	414,450 0 0		
Act 16 Victoria No. 39—		5,857,178 19 7	
Amount over-raised on issue of £200,000, and paid over to Sydney Railway Company ...	£7,365 3 4		
<i>Less</i> Amount short-raised on issue of £17,500 provided from Consolidated Revenue ...	929 0 0		
		6,436 3 4	
Amounts over-raised and credited to Consolidated Revenue Fund, viz.:—			
Act 35 Victoria No. 5 ...	£144 19 6		
Act 36 Victoria No. 2 ...	15,833 10 9		
Act 41 Victoria No. 7 ...	25,116 18 9		
		41,395 9 0	
			5,905,010 11 11
NET PROCEEDS credited to General Loan Account...		£	91,317,471 8 8
By AMOUNT TRANSFERRED from the CONSOLIDATED REVENUE FUND, in terms of Act 41 Victoria No. 8, to make good the amount short-raised in negotiation of Debentures authorised to be issued under Act 36 Victoria No. 17. (Issue, £1,901,500; net proceeds, £1,725,661 6s. 11d.) ...			175,838 13 1
By AMOUNT RECOVERED from the MERCANTILE MUTUAL INSURANCE COMPANY (Limited), to make good damage by fire to Hawkesbury Agricultural College Buildings, Richmond...			1,513 0 0
By AMOUNT ADVANCED from CONSOLIDATED REVENUE FUND, pending the realisation of loans authorised ...			1,500,000 0 0
By AMOUNT ADVANCED by CURATOR OF INTESATE ESTATES, pending realisation of Loans authorised ...			50,000 0 0
By DEBIT BALANCE, GENERAL LOAN ACCOUNT, 30TH JUNE, 1904 ...			1,982,644 16 8
TOTAL ...	£		95,027,467 18 5

T. WADDELL,
Treasurer.

APPENDIX TO PUBLIC DEBT STATEMENT.

STATEMENT showing the result of Sales of Funded and Inscribed Stock and Treasury Bills from 1st July, 1903, to 30th June, 1904.

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.	Premium credited to Revenue.	Accrued Interest to date of Instalment credited to Revenue.	Charges for Negotiation.					Net Amount credited to General Loan Account.	
									Brokerage and Underwriting	Bank Commission.	Stamp Duty.	Postage and Petty Expenses.	Total Charges.		
<i>Negotiated in Sydney.</i>															
Funded Stock—		£	%		£	£	£	£ s. d.	£ s. d.	£	£	£ s. d.	£ s. d.	£ s. d.	
60 Vic. No. 32	1912	7,000	3	28 April, 1904	100	a7,088/7/9	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	7,088 7 9	
61 Vic. No. 43	1912	8,876	3½	{ Various dates from 24 July to 18 Sept., 1903 }	100	8,876	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	8,876 0 0	
64 Vic. No. 60	1907	376,218	4		{ Various dates from 22 Oct., 1903, to 30 June, 1904. }	100	376,218	Nil.	Nil.	800 0 0	Nil.	Nil.	Nil.	800 0 0	375,418 0 0
Treasury Bills (Darling Harbour Resumption)—															
64 Vic. No. 10	1907	260,000	4	1 Oct., 1903	100	260,000	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	260,000 0 0	
Do	1907	203,000	4	1 Nov., 1903	100	203,000	Nil.	Nil.	310 10 0	Nil.	Nil.	Nil.	310 10 0	202,689 10 0	
Do	1907	37,000	4	1 Sept., 1903	100	37,000	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	37,000 0 0	
Treasury Bills (Public Works)—															
2 Ed. VII No. 94	1907	325,000	3¾	1 July, 1903	100	325,000	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	Nil.	325,000 0 0	
3 Ed. VII No. 14	1908	125,300	4	c 1 Jan., 1904	100	125,300	Nil.	Nil.	850 0 0	Nil.	Nil.	Nil.	850 0 0	124,450 0 0	
<i>Negotiated in London.</i>															
Treasury Bills (Darling Harbour Resumption)—															
64 Vic. No. 10	1907	500,000	4	1 Aug., 1903	97¾*	488,750	Nil.	Nil.	625 0 0	625	625	Nil.	1,875 0 0	486,875 0 0	
b Treasury Bills (Public Works)—															
2 Ed. VII No. 94	1907	200,000	4	15 Jan., 1903	99/3/9	198,375	Nil.	Nil.	250 0 0	250	250	Nil.	750 0 0	197,625 0 0	
Do	1907	1,000,000	4	1 July, 1903	99	990,000	Nil.	Nil.	1,250 0 0	1,250	1,250	Nil.	3,750 0 0	986,250 0 0	
Do	1907	250,000	4	1 Nov., 1903	99/10/-	248,750	Nil.	3,205 9 7	312 10 0	312/10	312/10	Nil.	937 10 0	244,607 0 5	
Do	1907	250,000	4	1 Nov., 1903	98†	245,000	Nil.	Nil.	312 10 0	312/10	312/10	Nil.	937 10 0	244,062 10 0	

* Sold ex. February Coupons. † Sold ex. May Coupons. a £88 7s. 9d. transferred from Loans Suspense Account. b The net proceeds of sale of Bills under this Act to extent of £200,000 in 1902-3, viz., £197,750, was reduced by amount of £250 1s., viz., £250 Bank commission, 1s. stamp duty (further amount), and accrued interest (ex dividend), £3,550 13s. 8d., on these bills was credited to revenue in 1903-4. c Sold without accrued interest.

NOTE.—Stock issued under the authority of the Advances to Settlers Act No. 1 of 1899, and Amendment Act 2 Ed. VII No. 106, was sold in Sydney during 1903-4 to extent of £50,000 at par.; rate of Interest, 3 per cent.; no charges for negotiation,—the proceeds being credited to Advances to Settlers Act Account.

The Treasury, New South Wales,
Sydney, 30th July, 1904.

C. G. L. BOYCE,
Chief Accountant.

STATEMENT
OF THE
PARTICULARS OF THE PUBLIC DEBT OF THE STATE
OF
NEW SOUTH WALES,
ON
30TH JUNE, 1904.

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	300,000 0 0	266,433 17 2
1867	Railways, Public Works, and Immigration	29 Vic. No. 9	219,450 0 0	219,400 0 0	192,377 0 0
1868	Railways and other purposes ...	29 Vic. No. 23	758,000 0 0	758,000 0 0	712,115 16 1
1867	Railways and other purposes ...	30 Vic. No. 23	65,850 0 0	65,800 0 0	61,573 0 0
1869	Railways ...	31 Vic. No. 11	1,000,000 0 0	1,000,000 0 0	968,503 13 10
1868-9	Railways and other purposes ...	31 Vic. No. 27	177,407 0 0	177,400 0 0	177,934 0 0
1869-70	Railways and other purposes ...	32 Vic. No. 13	197,885 0 0	197,800 0 0	195,244 6 9
1871	Railways, to pay off Debentures, and other purposes.	34 Vic. No. 2	407,151 13 7	407,100 0 0	399,660 1 6
1871	To make good the loss sustained in the negotiation of the Debentures of previous Loans.	Under various Acts.	.....	450,000 0 0	437,899 0 6
TOTAL, OLD LOANS			£10,920,830 18 3	11,365,830 0 0	10,872,367 17 4

THE STATE OF NEW SOUTH WALES, ON 30TH JUNE, 1904.

AMOUNT OVER-RAISED.		AMOUNT REQUIRED TO BE RAISED.		PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES.							ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING FOR EACH SERVICE.			
AMOUNT OF EACH ISSUE SOLD.			PAID OFF.		OUTSTANDING.		DUE DATES.		RATE OF INTEREST PER ANNUM.					
£	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.		
6,436	3	4	.....			217,500	0	0	217,500	.....	.....	2½d. & 3½d. per cent. per diem.		
£	s.	d.	£	s.	d.	25,900	0	0	25,900	.....	.....	3½d. per cent. per diem.		
512,331	7	10	.....			97,500	0	0	97,500	.....	.....	cent. per diem, and		
437,899	0	6	.....			6,730	0	0	6,680	50	0	0	*1882	.....
74,432	7	4	.....			24,000	0	0	24,000	.....	.....	4 and 5 per cent. per ann.		
.....			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	135 0 0
.....			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	.....	.....	
.....			113,900	0	0	113,900	.....	.....	
.....			55,500	0	0	55,500	.....	.....	
.....			1,782,300	0	0	1,782,300	.....	.....	
.....			162,000	0	0	162,000	.....	.....	
.....			670,000	0	0	669,800	200	0	0	*1 Jan., 1895	.....
.....			300,000	0	0	300,000	.....	.....	
.....			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	.....	.....	
.....			1,000,000	0	0	1,000,000	.....	.....	
.....			177,400	0	0	177,400	.....	.....	
.....			197,800	0	0	197,800	.....	.....	
.....			407,100	0	0	407,100	.....	.....	
.....			450,000	0	0	450,000	.....	.....	
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.	AMOUNT OF DEBENTURES, FUNDED AND INSCRIBED STOCK, SOLD.	NET AMOUNT RAISED.
			£ s. d.	£ s. d.	£ s. d.
SUBSEQUENT LOANS.					
DEBENTURES.					
1871	Railways and other purposes	35 Vic. No. 5	374,980 0 0	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
FUNDED STOCK (d)					
1873-6	Public Works and repayment of Loans (New South Wales Four per cents).	36 Vic. No. 21	509,780 0 0	530,189 9 2	509,780 0 0
DEBENTURES.					
1876-88	Railways and other purposes	39 Vic. No. 18	235,690 0 0	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
INSCRIBED STOCK.					
1883	Railways and other purposes	44 Vic. No. 12	1,262,000 0 0	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	1,479,745 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	3,641,305 0 0	1,100,000 0 0	1,046,257 12 8
1895	Railways and other purposes	53 Vic. No. 23	5,089,896 0 0	323,691 10 0	323,691 10 0
1901-2	Railways and other purposes	56 Vic. No. 1	5,089,896 0 0	1,000,000 0 0	911,229 7 9
1891-3	Railways, repayment of Loans, and other purposes.	54 Vic. No. 33	7,021,757 0 0	1,144,000 0 0	1,088,107 18 11
1893	Railways and other purposes	55 Vic. No. 35	1,190,276 0 1	15,000 0 0	15,000 0 0
1896	Railways, repayment of Loans, and other purposes.	56 Vic. No. 24	879,806 0 0	3,000,000 0 0	2,727,191 7 5
1894	Railways, repayment of Loans, and other purposes.	56 Vic. No. 1	1,460,650 0 0	494,200 0 0	6,649,285 12 7
1896-7	Railways and other purposes	58 Vic. No. 14	863,947 0 0	4,500,000 0 0	
1895-7	Railways and other purposes	58 Vic. No. 14	198,065 0 0	2,027,557 0 0	
1895	Repayment of Loans	59 Vic. No. 5	977,400 0 0	472,443 0 0	
1895-98	Railways and other purposes	59 Vic. No. 6	222,255 0 0	699,778 10 0	
1898-1901	Railways, repayment of Loans, and other purposes	60 Vic. No. 32	2,063,253 0 0	879,800 0 0	
1901-2	Railways, repayment of Loans, and other purposes	61 Vic. No. 43	1,800,005 0 0	631,080 0 0	
1902-3	Railways, repayment of Loans, and other purposes	62 Vic. No. 36	333,650 0 0	832,000 0 0	
1901-2	Darling Harbour Wharf Resumption	64 Vic. No. 10	4,000,000 0 0	863,947 0 0	
1903-4	Railways, repayment of Loans, and other purposes.	64 Vic. No. 60	2,703,355 0 0	198,065 0 0	
	Railways, repayment of Loans, and other purposes.	1 Edw. VII No. 62	2,907,213 0 0	633,400 0 0	
	Water and Drainage	2 Edw. VII No. 93	1,000,000 0 0	1,332,945 0 0	
	Railways, repayment of Loans, and other purposes.	2 Edw. VII No. 108	3,070,472 0 0	222,255 0 0	
	Railways, repayment of Loans, and other purposes.	3 Edw. VII No. 14	1,721,384 0 0	222,255 0 0	
TOTAL, SUBSEQUENT LOANS			£ 93,183,831 7 4	71,166,754 10 8	68,187,025 19 1

AMOUNT OVER-RAISED.		AMOUNT REQUIRED TO BE RAISED.		PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES, FUNDED AND INSCRIBED STOCK.										
				AMOUNT OF EACH ISSUE SOLD.		PAID OFF.	OUTSTANDING.		DUE DATES.	RATE OF INTEREST PER ANNUM.	ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING FOR EACH SERVICE.			
£	s. d.	£	s. d.	£	s. d.	£	s. d.	£	s. d.			£	s. d.	
£444 19 6				374,900 0 0		374,800	100 0 0	*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		997,900 {	2,100 0 0 901,500 0 0	*1 July, 1903... 1 July, 1905...	4 „ 4 „			36,060 0 0		
				530,189 9 2			530,189 9 2	Interminable.	4 „			21,207 11 7		
	A transfer in June, 1903, under the authority of Section 36 of Audit Act, 1902, was made to extent of £6,230,801 10s. 7d. of funds in excess of requirements of certain Acts to make good amounts short-raised.			224,900 0 0			224,900 0 0	1 July, 1906...	4 „			8,996 0 0		
				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 „			224,360 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		
							6,786,700 0 0	1 Oct., 1924...	3½ „			237,534 10 0		
				1,000,000 0 0			1,000,000 0 0	1 Oct., 1924...	3½ „			35,000 0 0		
				2,000,000 0 0			2,000,000 0 0	1 Oct., 1924...	3½ „			70,000 0 0		
				6,713,300 0 0			6,713,300 0 0	1 Oct., 1924				234,965 10 0		
				3,500,000 0 0			3,500,000 0 0	1 Sept., 1918	3½ „			122,500 0 0		
				2,109,400 0 0			2,109,400 0 0	1 Sept., 1918				73,829 0 0		
				1,122,600 0 0			1,122,600 0 0	1 Oct., 1915...	3 „			78,678 0 0		
				1,500,000 0 0			1,500,000 0 0	1 Sept., 1918...	3½ „			48,671 0 0		
				1,390,600 0 0			1,100,000 0 0	1 Oct., 1915...	3 „			33,000 0 0		
				1,100,000 0 0			323,691 10 0	1912	4 „			12,947 13 2		
				1,000,000 0 0			1,000,000 0 0	1 Oct., 1915...	3 „			30,000 0 0		
				1,144,000 0 0			1,144,000 0 0	1 Oct., 1915...	3 „			34,320 0 0		
				15,000 0 0			15,000 0 0	1912	4 „			600 0 0		
				3,000,000 0 0			3,000,000 0 0	1 Oct., 1915...	3 „			90,000 0 0		
				494,200 0 0			4,994,200 0 0	1 Sept., 1918...	3½ „			174,797 0 0		
				4,500,000 0 0										
				2,027,557 0 0	m		2,500,000 0 0	1 July, 1913...	4 „			100,000 0 0		
				472,443 0 0	m									
				699,778 10 0			699,778 10 0	1912	4 „			27,991 2 10		
				879,800 0 0			879,800 0 0	1912	4 „			35,192 0 0		
				631,080 0 0			631,080 0 0	1912	4 „			25,243 4 0		
			832,000 0 0			832,000 0 0	1 Sept., 1918...	3½ „			29,120 0 0			
			863,947 0 0			863,947 0 0	1912	3 „			25,918 8 2			
			198,065 0 0			198,065 0 0	31 Dec., 1924...	3 „			5,941 19 0			
			633,400 0 0			633,400 0 0	1 Oct., 1915...	3 „			19,002 0 0			
			1,332,945 0 0			1,332,945 0 0	1912	3 „			39,988 7 0			
			222,255 0 0			222,255 0 0	30 June, 1925...	3 „			6,667 13 0			
			7,527 0 2			1,809,810 1 6	1912	3 „			54,294 6 0			
			209,595 19 10											
			528,055 13 7			1,250,175 0 0	1912	3½ „			43,756 2 6			
			206,241 13 9											
			49,342 14 7			1,500,000 0 0	1912	3½ „			56,250 0 0			
			234,307 5 5											
			279,754 5 8											
			133,042 11 2											
			1,266,311 16 9			3,000,000 0 0	1 Oct., 1915...	3 per cent.			90,000 0 0			
			2,625,542 17 2			376,218 0 0	10 Aug., 1907	4 „			15,048 14 5			
			2,987,776 0 5											
			1,000,000 0 0											
			3,070,442 4 2											
			1,721,384 0 0											
41,395 9 0			14,365,324 2 8			71,166,754 10 8	1,779,500	69,387,254 10 8				2,449,500 1 8		

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.		£ s. d.	£ s. d.	£ s. d.
1899 to } 1903-4 }	Advances to Settlers—Loans ...	{ 62 Vic. No. 1 2 Edw. VII No. 106	500,000 0 0 500,000 0 0	{ 415,050 0 0	414,450 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
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
1902-3 } 1903-4 }	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
1903-4	Treasury Bills for Public Works, pending the issue of Debentures or Inscribed Stock.	3 Edw. VII No. 14	125,300 0 0	125,300 0 0	124,450 0 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, Darlingtown, 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
	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
1890	Municipal Council, Glebe, Sewerage Works		9,100 0 0	9,100 0 0	9,100 0 0
TOTAL, MISCELLANEOUS			18,942,879 4 8	18,260,813 4 8	18,163,088 4 2
TOTAL, OLD LOANS			10,920,830 18 3	11,365,830 0 0	10,872,367 17 4
TOTAL, SUBSEQUENT LOANS			93,183,831 7 4	71,166,754 10 8	68,187,025 19 1
GRAND TOTALS			£123,047,541 10 3	100,793,397 15 4	97,222,482 0 7

* Overdue bonds unrepresented. † This amount was included in a sum of £7,365 3s. 4d. paid over to the Sydney Railway Company, being the which was supplied for the service from the Consolidated Revenue. ‡ Credited to the Consolidated Revenue Fund. § The amount short-raised b Loan of £832,000 floated in September, 1894, under Act 57 Victoria No. 17, to meet these Debentures. c Of these sums, £2,050,000 were issued in option of the holders—a privilege which was availed of to the extent of £1,186,300 only. d Debentures not issued. Inscribed in Treasury Books as portion of loan of £2,500,000, floated October, 1893. The balance of loan (£472,443) is issued under Act 55 Vic. No. 35. f Includes £494,200 Conversion 25 Vic. No. 19, £279,200—matured 1st January, 1892; and £200,000 Conversion Stock sold during 1893 and 1894, realising £189,600. g Issued to cover to extent of £750,000 having been retired by annual payments of £150,000, fresh bills to extent of £1,752,884 were then issued for a further period of five provided for investment at not less than 4 per cent. The respective re-issues were £1,364,384 at 3 per cent., £388,500 at 4 per cent. h Issued on Metropolitan Water and Sewerage Act of 1880. j £5,750,987 4s. 2d. from Consolidated Revenue Fund, £9,469,930 by renewals under Loan Acts, k Taken over by Government with Sewerage Works under Act 53 Vic., No. 16, Metropolitan Water and Sewerage Act Amendment Act of 1889. l Taken £2,500,000 under these Acts conjointly floated in London in October, 1893. n Sinking Fund, £3,788 2s. 1d., handed over by Newcastle Borough Council and on 1st January, 1895. p Including provision for Services to extent of £198,065, to be eventually paid out of the Consolidated Revenue Fund in thirty Interest payable by Government from 1st July, 1894. r Taken over by Government with Storm-water Sewer in Beattie-street, Balmmain, under Act 57 Vic. Council, Sewerage Debentures taken over by the Government.

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, were distributed to the purpose of the following Acts, viz.:—52 Vic. No. 17, £323,691 10s.; 53 Vic.

DEBT ON 30TH JUNE, 1904—continued.

AMOUNT OVER-RAISED.	AMOUNT REQUIRED TO BE RAISED.	PARTICULARS OF THE SEVERAL ISSUES OF DEBENTURES, FUNDED AND INSCRIBED STOCK.					
		AMOUNT OF EACH ISSUE SOLD.	PAID OFF.	OUTSTANDING.	DUE DATES.	RATE OF INTEREST PER ANNUM.	ANNUAL INTEREST ON TOTAL LOAN OUTSTANDING FOR EACH SERVICE.
£ s. d.	£ s. d.	£ s. d.	£	£ s. d.			£ s. d.
585,550 0 0	415,050 0 0	415,050 0 0	415,050 0 0	1919	3 per cent.		12,451 10 0
2,502,884 0 0	2,100,000	402,884 0 0	1 Jan., 1907	3	"		11,141 10 4
1,174,700 0 0	155,137 4 2	1,019,562 15 10	1 March, 1901	3	per cent.		1,260 0 0
755,179 4 8	200,000	555,179 4 8	1 Feb., 1910	3	"		30,586 17 8
16,922 18 3	3,250,000 0 0	3,996,000	4,000 0 0	1 Jan., 1896			16,655 7 6
750,000 0 0	750,000 0 0			1 Oct., 1896			
1,000,000 0 0	1,000,000			1896			
1,000,000 0 0	1,000,000 0 0	1,000,000 0 0	1 March, 1905	4	per cent.		40,000 0 0
500,000 0 0	500,000 0 0	500,000 0 0	1 May, 1905	3½	"		17,500 0 0
500,000 0 0	500,000 0 0	500,000 0 0	1 Sept., 1905	3½	"		17,500 0 0
500,000 0 0	500,000 0 0	500,000 0 0	1 Feb., 1906	3½	"		17,500 0 0
500,000 0 0	500,000 0 0	500,000 0 0	1 June, 1906	3½	"		17,500 0 0
500,000 0 0	500,000 0 0	500,000 0 0	1 Aug., 1907	4	"		20,000 0 0
37,000 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	260,000 0 0	1 Oct., 1907	4	"		10,400 0 0
203,000 0 0	203,000 0 0	203,000 0 0	1 Nov., 1907	4	"		8,120 0 0
2,000,000 0 0	2,000,000 0 0	2,000,000 0 0	15 Jan., 1907	4	"		80,000 0 0
75,000 0 0	75,000 0 0	75,000 0 0	1 April, 1907	4	"		3,000 0 0
1,000,000 0 0	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	325,000 0 0	1 July, 1907	3½	"		12,187 10 0
500,000 0 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	100,000 0 0	5 March, 1908	4	"		4,000 0 0
125,300 0 0	125,300 0 0	125,300 0 0	1 Jan., 1908	4	"		5,012 0 0
85,000 0 0	35,000	50,000 0 0	Various years.	4 & 5	"		2,200 0 0
126,000 0 0	85,700	40,300 0 0	"	5 & 6	"		2,038 0 0
5,000 0 0	5,000						
30,000 0 0	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				
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	4½	"		
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				
602,472 18 3	18,260,813 4 8	7,618,537 4 2	10,642,276 0 6				391,732 15 6
25,969 6 5	11,365,830 0 0	11,361,780	4,050 0 0				135 0 0
41,395 9 0	14,365,324 2 8	71,166,754 10 8	1,779,500	69,387,254 10 8			2,449,500 1 8
67,364 15 5	14,967,797 0 11	100,793,397 15 4	20,759,817 4 2	80,033,580 11 2			2,841,367 17 2

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, 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 the Funded Stock. e £4,500,000, Inscribed Stock, issued in September, 1891; £494,200, Conversion Stock, issued May, 1891; and £2,027,557, being 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; Consolidated Revenue deficiency of 1886 and previous years. First issue, of £2,502,884 at 4 per cent. for five years matured on 1st January, 1895, but bills years, maturing 1st January, 1900, at 3 and 4 per cent., the latter rate being allowed only on bills representing Trust Funds, the relative Statutes to which account of authorisations by the various Loan Acts. i Taken over by Government with Sewerage and Water Works under Act 43 Vic. No. 32, £167,400 Municipal Debentures charged Works Loan Votes; £375,500 account Immigration; and £4,996,000 Treasury Bills paid off from General Loan Account. over by Government with Water Supply Works under Act 55 Vic. No. 27, Hunter District Water Supply and Sewerage Act of 1892. m Loan of credited to Trust Fund in 1893. o Loan of £832,000, issued September, 1894, to meet Debentures under Acts 26 Vic. No. 14 and 27 Vic. No. 14 matured years by means of an Annual Sinking Fund of £6,602 3s. 4d. q Mortgage held by Australian Mutual Provident Society from the Balmmain Municipal Council. No. 12, Metropolitan Water and Sewerage Act Extension Act of 1894. s Loan of £4,000,000 raised in London in October, 1895. t Ashfield Municipal u Glebe Municipal Council, Sewerage Debentures taken over by the Government.

after deducting expenses for commission on sales, viz., £2,363 9s. 6d., transferred to the Consolidated Revenue Fund, viz., £7,533 4s. 6d. The net proceeds No. 23, £15,000; 55 Vic. No. 35, £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, 1904.

YEAR WHEN DUE.	AUTHORISING ACT.	DEBENTURES.	INSCRIBED AND FUNDED STOCK.	TREASURY BILLS.	TOTAL.	ANNUAL INTEREST.	
						Rate.	Amount.
		£	£	£	£ 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 ^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.	.....
1901-2	35 Vic. No. 5	100 ^a	.....	.....	100 0 0	"	.....
1903-4	36 Vic. No. 17	2,100 ^a	.....	.....	2,100 0 0	4 $\frac{1}{2}$ cent.	.....
1904-5	City of Sydney Water Works	†20,000	.....	.....	20,000 0 0	5 $\frac{1}{2}$ cent.	1,000 0 0
	City of Sydney Sewerage Works	*38,000	.....	.....	38,000 0 0	"	1,900 0 0
	Do	*2,300	.....	.....	2,300 0 0	6 $\frac{1}{2}$ cent.	138 0 0
	63 Vic. No. 46 ... } 63 Vic. No. 46 ... }	..... .....	..... .....	1,000,000 500,000	1,000,000 0 0 500,000 0 0	4 $\frac{1}{2}$ cent. 3 $\frac{1}{2}$ $\frac{1}{2}$ cent.	40,000 0 0 17,500 0 0
1905-6	63 Vic. No. 46 .....	.....	.....	1,500,000	1,500,000 0 0	"	52,500 0 0
	36 Vic. No. 17	901,500	.....	.....	901,500 0 0	4 $\frac{1}{2}$ cent.	36,063 0 0
1906-7	39 Vic. No. 18	224,900	.....	.....	2,299,900 0 0	"	91,996 0 0
	2 Ed. VII No. 94... ..	.....	.....	2,075,000			
1907-8	64 Vic. No. 60 .....	.....	376,218 0 0	.....	376,218 0 0	"	15,048 14 5
	64 Vic. No. 10 .....	.....	.....	1,000,000	1,000,000 0 0	"	40,000 0 0
	2 Ed. VII No. 94... ..	.....	.....	325,000 1,600,000	325,000 0 0 1,600,000 0 0	3 $\frac{1}{4}$ $\frac{1}{2}$ cent. 4 $\frac{1}{2}$ cent.	12,187 10 0 64,000 0 0
	3 Ed. VII No. 14... ..	.....	.....	125,300	125,300 0 0	"	5,012 0 0
	38 Vic. No. 2 ... }	.....	.....	.....	.....	.....	.....
1908-9	40 Vic. No. 12 ... }	3,249,500	.....	.....	3,249,500 0 0	"	129,980 0 0
	41 Vic. No. 4 ... }						
1909-10	64 Vic. No. 68 ... }	.....	.....	555,179/4/8	555,179 4 8	3 $\frac{1}{2}$ cent.	16,655 7 6
	1 Ed. VII No. 8 ... }						
1910-11	41 Vic. No. 7	2,863,700	.....	.....	2,863,700 0 0	4 $\frac{1}{2}$ cent.	114,548 0 0
1911-12	City of Sydney Water Works	†30,000	.....	.....	30,000 0 0	"	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	.....		
	61 Vic. No. 43 .....	.....	1,250,175 0 0	.....	1,250,175 0 0	3 $\frac{1}{2}$ cent.	43,756 2 6
	62 Vic. No. 36 .....	.....	1,500,000 0 0	.....	1,500,000 0 0	3 $\frac{1}{4}$ cent.	56,250 0 0
1912 (New South Wales Funded Stock)..	56 Vic. No. 1 .....	.....	2,549,350 0 0	.....	2,549,350 0 0	4 $\frac{1}{2}$ cent.	101,974 0 0
Carried forward		7,363,200	9,682,445 1 6	8,684,479/4/8	25,730,124 6 2	.....	963,106 15 7

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.			
	Brought forward	7,363,200	9,682,445 1 6	8,684,479/4/8	25,730,124/6/2	.....	963,106 15 7		
1918-19	48 Vic. No. 26 .....	.....	5,600,400 0 0	.....	12,826,200 0 0	3½ p 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	.....					
1924-5	44 Vic. No. 28 .....	.....	6,786,700 0 0	.....	16,500,000 0 0	„	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	.....	420,320 0 0	3 p cent.	12,609 12 0	
	59 Vic. No. 6 .....	.....	222,255 0 0	.....					
1933-4	43 Vic. No. 11 .....	.....	5,609,000 0 0	.....	9,686,300 0 0	4 p cent.	387,452 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	.....					
	55 Vic. No. 35 .....	.....	472,443 0 0	.....					
1935-6	50 Vic. No. 28 .....	.....	2,622,600 0 0	.....	12,500,000 0 0	3 p cent.	375,000 0 0	
	52 Vic. No. 17 .....	.....	2,100,000 0 0	.....					
	53 Vic. No. 23 ... }	.....	4,144,000 0 0	.....					
	56 Vic. No. 1 ... }	.....							
	59 Vic. No. 5 .....	.....	633,400 0 0	.....					
	64 Vic. No. 10 .....	.....	3,000,000 0 0	.....					
Interminable (being unpresented balance of Debentures payable off in 1882)	17 Vic. No. 34..... } 19 Vic. Nos. 33 & 40 }	250	.....	.....	250 0 0	.....	.....	
Interminable	36 Vic. No. 21 .....	.....	530,189 9 2	.....	530,189 9 2	4 p cent.	21,207 11 7	
Permanent	18 Vic. No. 40	2,700	.....	.....	2,700 0 0	5 p cent.	135 0 0	
Annual payment of } £150,000	53 Vic. No. 9 .....	.....	.....	402,884	402,884 0 0	3 p cent. 4 p cent.	11,141 10 4 1,260 0 0	
Annual payment of } £150,000 on extinction of Treasury Bills under Act 53 Vic. No. 9.....	59 Vic. No. 22 ... }	.....	.....	1,019,562/15/10	1,019,562 15 10	3 p cent.	30,586 17 8	
1918-9	Advances to Settlers Loan Act of 1899.	.....	415,050 0 0	.....	415,050 0 0	3 p cent.	12,451 10 0	
Total Amount Outstanding, 30th June, 1904 .....	..... £	7,366,150	62,560,504 10 8	10,106,926/0/6	80,033,580 11 2	.....	2,841,367 17 2	

* City of Sydney Sewerage Debentures taken over by the Government.

† Municipal Council Redfern Sewerage Works Debentures taken over by the Government.

† City of Sydney Waterworks Debentures taken over by the Government.

a Overdue Bonds not yet presented.

The Treasury, New South Wales,
Sydney, 30th July, 1904.C. G. L. BOYCE,
Chief Accountant.

PUBLIC DEBT.

STATEMENT showing Distribution of Interest on Public Debt on 30th June, 1904.

Description of Stock.	Stock.		6 per cent.	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.
Debentures ...	*3,550 0 0		.....	.....	.....	.....	.....	.....	} 295,157 0 0
	60,700 0 0		.....	3,035	.....	.....	.....	.....
	2,300 0 0		138	.....	.....	.....	.....	.....
	7,299,600 0 0	7,366,150 0 0	.....	.....	291,984 0 0	.....	.....	.....
Inscribed Stock (in London) ...	29,326,200 0 0		.....	.....	.....	.....	1,026,417	.....	} 1,788,869 0 0
	9,686,300 0 0		.....	.....	387,452 0 0	.....	.....	.....
	12,500,000 0 0	51,512,500 0 0	.....	.....	.....	.....	.....	375,000 0 0	
New South Wales Funded Stock ...	2,925,568 0 0		.....	.....	117,022 14 5	.....	.....	.....	} 337,229 18 1
	4,006,702 1 6		.....	.....	.....	.....	.....	120,201 1 2	
	1,250,175 0 0		.....	.....	.....	.....	43,756 2/6	.....
	1,500,000 0 0		.....	.....	.....	56,250	.....	.....
New South Wales 4 per cents. ....	.....	9,682,445 1 6	.....	.....	.....	.....	.....	.....
New South Wales 1924 Stock, 58 Vic. No. 14	.....	530,189 9 2	.....	.....	21,207 11 7	.....	.....	.....	21,207 11 7
New South Wales 1925 Stock, 59 Vic. No. 6	.....	198,065 0 0	.....	.....	.....	.....	.....	5,941 19 0	5,941 19 0
Treasury Bills (Deficiency of 1886 and previous years), 53 Vic. No. 9	371,384 0 0	222,255 0 0	.....	.....	.....	.....	.....	6,667 13 0	6,667 13 0
	31,500 0 0		.....	.....	1,260 0 0	.....	.....	11,141 10 4	} 12,401 10 4
Treasury Bills, 55 Vic. No. 7	.....	402,884 0 0	.....	.....	.....	.....	.....	.....
	.....	*4,000 0 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	.....	555,179 4 8	.....	.....	.....	.....	.....	16,655 7 6	16,655 7 6
Treasury Bills, 63 Vic. No. 46 (Public Works) ...	1,000,000 0 0		.....	.....	40,000 0 0	.....	.....	.....	} 110,000 0 0
	2,000,000 0 0	3,000,000 0 0	.....	.....	.....	.....	70,000	.....
Treasury Bills, 64 Vic. No. 10 (Darling Harbour Resumption) ...	.....	1,000,000 0 0	.....	.....	40,000 0 0	.....	.....	.....	40,000 0 0
Treasury Bills, 2 Ed. VII, No. 94 (Public Works)	.....	4,000,000 0 0	.....	.....	147,000 0 0	12,187 10/-	.....	.....	159,187 10 0
Treasury Bills, 3 Ed. VII, No. 14 (Public Works)	.....	125,300 0 0	.....	.....	5,012 0 0	.....	.....	.....	5,012 0 0
Advances to Settlers, Inscribed Stock	.....	415,050 0 0	.....	.....	.....	.....	.....	12,451 10 0	12,451 10 0
TOTALS ...	£	80,033,580 11 2	138	3,035	1,050,938 6 0	68,437 10/-	1,140,173 2/6	578,645 18 8	2,841,367 17 2

The Treasury, New South Wales,
Sydney, 30th July, 1904.

* Matured.

C. G. L. BOYCE,
Chief Accountant.

STATEMENT
OF
BALANCES ON THE PUBLIC ACCOUNTS
OF
NEW SOUTH WALES
AND THE
DISTRIBUTION OF THE SAME
ON
30TH JUNE, 1904.

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, 1904.	
No.	Page.			£ s. d.	£ s. d.
3	43	Trust Account (details per Statement) ...	Cr.	.....	7,712,808 17 4
4	64	Special Deposits Account (details per Statement) ...	"	.....	1,438,176 18 7
					9,150,985 15 11
					592,985 13 8
					3,221,130 2 3
1	2	Consolidated Revenue Fund Proper ...	Dr.	.....	524,064 3 11
		Carried forward ...	£ Cr.	.....	£ 8,626,921 12 0

STATEMENT.

Wales on the 30th June, 1904, and the distribution of the same into Cash and Securities.

DISTRIBUTION.	CASH.	SECURITIES.	TOTAL.
Trust Account—	£ s. d.	£ s. d.	£ s. d.
Bank of New South Wales—Trust Account ...	1,842,828 3 8		
Treasury Chest—			
Assurance Fund—Real Property Act—	£ s. d.		
New South Wales Government Debentures ...	58,600 0 0		
New South Wales Funded Stock, 56 Vic.			
No. 1 ...	42,490 0 0		
New South Wales Funded Stock, 58 Vic.			
No. 14 ...	30,000 0 0		
New South Wales Funded Stock, 60 Vic.			
No. 32 ...	25,000 0 0		
New South Wales Treasury Bills, 53 Vic.			
No. 9 ...	16,000 0 0		
	.....	172,090 0 0	
Government Savings Bank Account—			
New South Wales Debentures ...	165,800 0 0		
New South Wales Four Per-cents, 36 Vic.			
No. 21 ...	403,248 13 2		
New South Wales Funded Stock, 56 Vic.			
No. 1 ...	1,000,000 0 0		
New South Wales Funded Stock, 59 Vic.			
No. 6 ...	880,000 0 0		
New South Wales Funded Stock, 60 Vic.			
No. 32 ...	1,000,000 0 0		
New South Wales Treasury Bills, 53 Vic.			
No. 9 ...	130,600 0 0		
New South Wales Treasury Bills, 59 Vic.			
No. 22 ...	1,019,562 15 10		
New South Wales Treasury Bills, 64 Vic.			
No. 68 ...	555,179 4 8		
New South Wales 1924 Stock, 58 Vic.			
No. 14 ...	20,000 0 0		
New South Wales 1925 Stock, 59 Vic.			
No. 6 ...	150,000 0 0		
Stock under Advances to Settlers Act of 1899	295,000 0 0		
	.....	5,619,390 13 8	
Municipal Council of Sydney—Sinking Fund—			
New South Wales Treasury Bills, 53 Vic. No. 9 ...		31,500 0 0	
Perpetual Trustee Company (Limited)—			
New South Wales Treasury Bills, 63 Vic. No. 46 ...		20,000 0 0	
Permanent Trustee Company of New South Wales (Limited)—			
New South Wales Funded Stock, 61 Vic. No. 43 ...		20,000 0 0	
Bankruptcy Estates Account—			
New South Wales Treasury Bills, 53 Vic. No. 9 ...		7,000 0 0	
Total Trust Account—Cash and Securities ...	£ 1,842,828 3 8	5,869,980 13 8	7,712,808 17 4
Special Deposits Account—			
Bank of New South Wales Special Deposits Account ...	1,377,954 19 4	56,978 9 0	
Cash in hand of Receiver ...	346 19 3		
Treasury Chest—			
University of Sydney—Wm. Roberts' Bequest Fund, New			
South Wales Treasury Bills, 53 Vic. No. 9 ...		4,000 0 0	
Treasury Guarantee Fund—			
New South Wales Funded Stock, 60 Vic. No. 32 ...		14,500 0 0	
Miscellaneous ...		41,375 0 0	
Total Special Deposits Account—Cash and Securities ...	£ 1,378,301 18 7	59,875 0 0	1,438,176 18 7
Deduct—			
Consolidated Revenue Account—	£ s. d.		
With Bank of New South Wales ...	Dr. 932,006 19 7		
With Commercial Banking Co., Sydney ...	Cr. 202,154 8 11		
	Dr. 729,852 10 8		
Less Cash in hand of Receiver ...	205,788 6 9		
Total, Consolidated Revenue Account ...	£ Dr. 524,064 3 11		524,064 3 11
Carried forward ...	£ 2,697,065 18 4	5,929,855 13 8	8,626,921 12 0

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, 1904.	
No.	Page.			£ s. d.	£ s. d.
		Brought forward		£ 8,626,921 12 0	
		Special Trust Accounts:—			
5	65	Railway Loan Redemption Fund, 53 Vic. No. 24	Cr.	75,000 0 0	
5	65	New South Wales 1924 Stock Redemption Fund, 58 Vic. No. 14	"	59,419 10 0	
5	65	New South Wales 1925 Stock Redemption Fund, 59 Vic. No. 6	"	66,676 10 0	
5	65	New South Wales 1927 Stock Redemption Fund, 60 Vic. No. 32	"	48,562 0 8	
5	65	New South Wales 1928 Stock Redemption Fund, 61 Vic. No. 43	"	44,949 8 0	
5	65	New South Wales 1929 Stock Redemption Fund, 62 Vic. No. 36	"	55,608 6 8	
5	65	New South Wales 1930 Stock Redemption Fund, 63 Vic. No. 42	"	19,405 6 8	
5	65	Colonial Treasurer's Master in Equity Account	"	488,997 17 6	
5	65	Colonial Treasurer's Master in Lunacy Account	"	80,691 1 3	
5	65	Colonial Treasurer's Curator of Intestate Estates Account	"	91,145 16 5	
5	65	Colonial Treasurer's Prothonotary Account	"	1,882 11 8	
5	65	Colonial Treasurer's Registrar of Probates Account	"	40,841 11 9	
		Total Special Trust Accounts			1,023,180 0 7
6	66	Advances to Settlers Act, No. 1, of 1899	Cr.		16,105 15 1
6	66	Colonial Treasurer's Fire Insurance Account	"		888 5 9
				£ 9,667,095 13 5	
7	94	Less Debit Balance:— General Loan Account	Dr.		1,982,644 16 8
		GRAND TOTALS			£ 7,684,450 16 9

The Treasury, New South Wales,
Sydney, 30th July, 1904.C. G. L. BOYCE,
Chief Accountant.

STATEMENT.

Wales on the 30th June, 1904, and the distribution of the same into Cash and Securities—*contd.*

DISTRIBUTION.	CASH.	SECURITIES.	TOTAL.
Brought forward	£ 2,697,065 18 4	£ 5,929,855 13 8	£ 8,626,921 12 0
Special Trust Accounts—			
Bank of New South Wales—			
Railway Loan Redemption Fund, 53 Vic. No. 24	75,000 0 0		
City Bank of Sydney—			
New South Wales 1924 Stock Redemption Fund Account, 58 Vic. No. 14		46,215 3 4	
Bank of Australasia—			
Fixed Deposit, 1924, Stock Redemption Fund Account, 58 Vic. No. 14		13,204 6 8	
Commercial Banking Company of Sydney—			
New South Wales 1925 Stock Redemption Fund Account, 59 Vic. No. 6	66,676 10 0		
New South Wales 1927 Stock Redemption Fund Account, 60 Vic. No. 32	48,562 0 8		
New South Wales 1928 Stock Redemption Fund Account, 61 Vic. No. 43	44,949 8 0		
New South Wales 1929 Stock Redemption Fund Account, 62 Vic. No. 36	55,608 6 8		
New South Wales 1930 Stock Redemption Fund, 63 Vic. No. 42	19,405 6 8		
Bank of New South Wales—			
Colonial Treasurer's Master in Equity Account	162,227 17 6		
New South Wales Funded Stock, 56 Vic. No. 1, Colonial Treasurer's Master in Equity Account		104,770 0 0	
New South Wales Treasury Bills, 53 Vic. No. 9, Colonial Treasurer's Master in Equity Account		172,000 0 0	
Colonial Treasurer's Master in Lunacy Account	38,907 1 3		
New South Wales Treasury Bills, 53 Vic. No. 9, Colonial Treasurer's Master in Lunacy Account		41,784 0 0	
Bank of New South Wales—			
Colonial Treasurer's Curator of Intestate Estates Account	91,145 16 5		
Prothonotary Account	1,882 11 8		
Registrar of Probates Account	40,841 11 9		
Total Special Trust Accounts—Cash and Securities £	645,206 10 7	377,973 10 0	1,023,180 0 7
Bank of New South Wales—			
Advances to Settlers Act of 1899 Account	16,105 15 1		16,105 15 1
Bank of Australasia—			
Colonial Treasurer's Fire Insurance Account	888 5 9		888 5 9
Total, Credit Balances	£ 3,359,266 9 9	6,307,829 3 8	9,667,095 13 5
Less Debit Balances:—			
London Remittance Account—			
With Bank of New South Wales	285,693 10 1		
With Commercial Banking Co., Sydney	240,000 0 0		
Bank of New South Wales—			
General Loan Account	1,995,031 7 11		
Less cash in hand of Receiver	12,386 11 3		
Total Debit Balances	£ 2,508,338 6 9		2,508,338 6 9
Total Sydney Net Credit Balances—Cash and Securities £	850,928 3 0	6,307,829 3 8	7,158,757 6 8
Add London Bank Account on date of latest advices, viz.:—			
Public Account	75,693 10 1		
Remittances in Transit	450,000 0 0		
GRAND TOTALS	£ 1,376,621 13 1	6,307,829 3 8	7,684,450 16 9

T. WADDELL,
Treasurer.I HEREBY certify that the Ledger Balances above shown were, on 30th June, 1904, represented by the Cash and Securities, described in the foregoing Statement, allowance being made for unrepresented cheques at that date.
Given under my hand, this 25th day of August, 1904.JOHN VERNON,
Auditor-General

AUDITOR-GENERAL'S REPORT, 1903-4.

CONTENTS.

REPORT.

	PAGE.
PRELIMINARY ...	119
CONSOLIDATED REVENUE FUND—Year ended 30th June, 1904...	
Revenue Receipts—Statement No. 1...	121
Expenditure—do do ...	122
General Results ...	123
Receipts and Expenditure, 1898-1904 ...	135
Sums Temporarily Advanced ...	123
Deficiency—Statement No. 2 ...	124
Unpaid Accounts, 30th June, 1904—Statement H ...	125
Revenue which had not reached Treasury, 30th June, 1904—Statement I ...	125
General effect of Treasurer's transactions—Year 1903-4 ...	134
Accumulated Deficiency Account, 1886-1904 ...	143
Diagram ...	142
Analysis of the Consolidated Revenue Account as applied to Civil Government proper ...	136
Diagram ...	139
Old-age Pensions—Expenditure under ...	154
Civil Service Superannuation Fund ...	154
TRUST FUNDS ACCOUNT—Year ended 30th June, 1904—Statement No. 3 ...	126
Growth of Funds, 1901-4 ...	126
State of Trust and other Funds ...	144
Police Reward Fund ...	155
„ Superannuation Fund ...	155
SPECIAL DEPOSITS ACCOUNT—Year ended 30th June, 1904—Statement No. 4 ...	127
Savings Bank of New South Wales Deposit Account ...	128
State of the Special Deposits ...	144
SPECIAL TRUST ACCOUNTS—Year ended 30th June, 1904—Statement No. 5 ...	129
State of the Accounts ...	144
MISCELLANEOUS ACCOUNTS—Year ended 30th June, 1904—Statement No. 6 ...	130
Advances to Settlers Account ...	130
Fire Insurance Account... ..	131
GENERAL LOAN ACCOUNT—Summary of Treasurer's Statement No. 7 ...	131
Receipts on General Loan Account ...	132
Expenditure do ...	132
Appropriations authorised for General Loan Works ...	145
Floating of Loans in London and Sydney ...	145
Expenditure on Loan Works and Repayments, 1898-1904 ...	146
Advances to Municipalities for Water Supply Works ...	158
Statement of Balances on the various Accounts...	133
State of the Cash or Banking Accounts ...	148
Public Debt ...	147
Cover used for Overdraft ...	151
Diagram ...	150
Reserve Funds ...	152
Pensions and Gratuities ...	153
Railways and Tramways Accounts...	156
Capital Account ...	157
Railway Stations and Tramways Accounts ...	157
Sydney Harbour Trust ...	157
Metropolitan Board of Water Supply and Sewerage ...	158
Hunter District Water Supply and Sewerage Board ...	158
Royalty on Coal ...	159
Seed Wheat Repayments ...	161
Prospecting Vote—Gold and other Minerals ...	161
Pastures Protection Boards ...	162
Inspection of Accounts and Stores ...	164
Floating Advances ...	164
Miscellaneous ...	166
Cases of Default ...	167
Synopsis of Report ...	168
Concluding Remarks ...	169

APPENDICES.

APPENDIX A—Disbursements withheld from Certificates of Discharge to the Treasurer...	171
„ B—Transfers of Appropriations under Section 34, Audit Act ...	172
„ C—Surcharges raised under Section 47 of Audit Act ...	174
„ D—Authorities granted for Relief of Accounting Officers from Surcharge ...	176
„ E—Cases submitted to Attorney-General and Crown Solicitor, and Opinions on same ...	177
„ F—Floating Advances ...	184
„ G—Unadjusted Advances (Trustees, Public Officers, &c.) ...	184
„ H—Statement of Charges to Treasurer's Advance to be recovered ...	188
„ I—Accumulated Deficiency, Consolidated Revenue Account, 1886-1904 ...	189
„ J—Appropriations, Expenditure, and Balances surrendered—Consolidated Revenue Account ...	189
„ K—Country Towns Water Supply Works ...	190
„ L—Savings Bank of New South Wales, Special Deposit Account, 1891-1904...	191
„ M—Statements of Approximate Interest for 1904-5 on Trust Funds, Special and Fixed Deposits, &c.	191
„ N—Railways and Tramways—Net Earnings, Capital Invested, &c. ...	193
„ O—Annual Pensions Liability on 30th June, 1904...	193
„ P—Railway Rates levied without sanction of Governor and Executive Council ...	194
„ Q—Balances of Stores on hand at last Stock-taking ...	195
„ R—Appropriations for Loan Services and transactions thereon to 30th June, 1904 ...	196
„ S—Report of the Public Accounts Committee.	—

THIRTY-FOURTH ANNUAL REPORT

OF THE

AUDITOR-GENERAL,

ON

THE TREASURER'S STATEMENTS OF RECEIPTS AND DISBURSEMENTS ON ACCOUNTS OF THE STATE OF NEW SOUTH WALES DURING THE FINANCIAL YEAR ENDED 30TH JUNE, 1904.

PRELIMINARY.

BEFORE treating the figures shown in the Annual Accounts published by the Treasurer, I deem it advisable to draw attention to some of the many benefits which have accrued, and are daily accruing, through the introduction of the Audit Act of 1902, as passed by the Parliaments.

One special improvement over the former Act consists in the power given by the present Act to conduct a personal audit in each Department. The provisions of the superseded Act only provided for an Appropriation Audit, which was neither efficient nor economical, as the delay caused by correspondence prevented that closeness of touch with both receipts and disbursements, that is essential to a practical check on Accounts. Under the newer Act, the audit has already been brought much nearer date, and a large reduction in correspondence effected, which results in double benefit. It is anticipated that when the Regulations, recently published, are fully understood by Departments and brought into operation, further improvement in prompt accounting will result.

One of the most important of the provisions in the new Act was that relating to the stores and materials which are necessarily kept in stock by the Departments.

Under the former Act, this large branch of expenditure was not in any way checked or examined, and the difficulty of bringing matters (which had been so long neglected) into shape or form for audit, will be obvious to all.

I am, however, pleased to report that, by the cheerful acquiescence of my staff, the additional labour involved has been carried out during the year without incurring extra expense; but the arrangements for returns of stocks spread over such a wide area, and of such various descriptions, are not yet complete, as will be seen by the Statements in the Appendix (marked Q). In the course of the current year, the Departments will, it is anticipated, carry out the requirements of the system in conformity with the provisions of Section 50, Audit Act of 1902, and that the increased check and examination will effect an annual saving, estimated at some thousands sterling.

The new system, now in operation, has considerably strengthened the general audit control.

As an immediate economical result, I have been able to reduce the cost of my staff, making an annual saving at the rate of £3,000 per annum, and I estimate that the indirect savings in departmental work generally will realise as much more.

My previous Report explained the use and object of each Statement shown by the Treasurer, and there is no necessity to burden the present Report with similar matter.

I shall, therefore, merely furnish a brief summary of the facts shown by the figures contained in each statement, commenting further on in my Report upon the final bearing of each upon the ascertained results of the year under review.

Cash Account (Copy—see original on pages 2 and 3).

THE TREASURER IN ACCOUNT WITH THE CONSOLIDATED REVENUE FUND.

ACCOUNT CURRENT OF REVENUE, RECEIPTS, and EXPENDITURE, for the year ended 30th June, 1904.

Dr.

Cr.

PARTICULARS.	AMOUNT.	TOTAL RECEIPTS.	PARTICULARS.	Payments under Parliamentary authority.	Payments, Treasurer's Advance Vote, to be appropriated.	TOTAL PAYMENTS.
To REVENUE and RECEIPTS (1st July, 1903, to 30th June, 1904):—	£ s. d.	£ s. d.	BY EXPENDITURE on account of Departments—	£ s. d.	£ s. d.	£ s. d.
Balance of Revenue collected within the State by the Commonwealth Government and returned	2,683,417 1 3		Special Appropriations	786,823 10 8		786,823 10 8
Taxation	1,100,193 6 1		Schedules A to C	40,349 0 0	22 18 4	40,371 18 4
Land Revenue—			Executive and Legislative	32,529 13 1	10 8 4	32,540 1 5
Sales	1,030,138 5 5		Colonial Secretary	1,196,834 6 11	21,365 16 8	1,218,200 3 7
Annual Revenue	827,187 9 4		Treasurer and Secretary for Finance and Trade	379,731 19 1	9,789 16 3	389,521 15 4
	1,857,325 14 9		Railways and Tramways	2,921,026 0 5		2,921,026 0 5
Services rendered—			Attorney-General and Justice	326,857 6 10	9,155 5 1	336,012 11 11
Railways and Tramways	4,263,743 13 10		Secretary for Lands	322,154 3 5	1,575 16 7	323,730 0 0
Generally	791,438 8 7		Secretary for Public Works	887,471 0 9	19,115 9 8	906,586 10 5
	5,055,182 7 5		Public Instruction, Labour, and Industry	889,689 4 10	1,169 10 0	890,858 14 10
General Miscellaneous Receipts	552,209 2 5		Secretary for Mines and Agriculture	133,393 16 8	6,334 5 8	139,728 2 4
Total Revenue Proper £		11,248,327 11 11	BY INTEREST ON PUBLIC DEBT, &c.—			
To ADVANCES REPAID on account of year 1902-3, &c. :—			Interest on Debentures and Funded Stock	2,451,278 8 0		2,451,278 8 0
Treasurer's Advance Account, 1893	126 6 3		Interest on Uninvested Funds, temporary possession of the Government	62,584 11 3		62,584 11 3
Do 1900-1	3,540 18 7		Darling Harbour Resumptions—Interest on Compensation Money	85,934 16 3		85,934 16 3
Do 1901-2	6,937 3 2		Interest on Special Deposits by Savings Bank of New South Wales	60,706 0 0	394 1 1	61,100 1 1
Do 1902-3	87,145 8 5		Interest on Treasury Bills—			
Prevention of Scab in Sheep, 1900-1	1,429 8 9		Deficiency of 1886 and previous years	16,901 10 4		16,901 10 4
Do 1901-2	8 3 0		Deficiency, June, 1895, and previous years	30,586 17 8		30,586 17 8
State Children's Relief Act, 1901-2 (Act 61, of 1901)	1 5 0		Deficiency to 30th June, 1900	19,655 7 6		19,655 7 6
Do 1902-3 do	4,543 18 5		For Public Works, 63 Vic. No. 46	109,802 0 0		109,802 0 0
		103,732 11 7	(Darling Harbour Resumption) 64 Vic. No. 10	9,976 0 0		9,976 0 0
To ADVANCES REPAID on account of year 1903-4 :—			For Public Works, 2 Ed. VII No. 94	107,147 11 9		107,147 11 9
State Children's Relief, 1903-4 (Act 61, of 1901)	134 16 7		Interest on Government Banking Account, Sydney & London	9,143 17 6	964 10 4	10,108 7 10
In anticipation of Loan Votes, 1903-4	109,544 4 2		BY PAYMENT IN REDUCTION OF PUBLIC DEBT—			
		109,679 0 9	Sinking Funds	119,412 13 4		119,412 13 4
To REPAYMENTS to TREASURER'S ADVANCE ACCOUNT, 1902-3, by appropriation taken in 1903-4 for services of 1902-3			Treasury Bills Redemption	250,000 0 0		250,000 0 0
		124,874 13 9	Total Expenditure Proper £	11,249,989 16 3	69,897 18 0	11,319,887 14 3
Total		£ 11,586,613 18 0	BY PAYMENTS on account STATE CHILDREN'S RELIEF ACT, 1903-4			10,642 19 1
To CASH Balance, 30th June, 1904, carried forward		£ 524,064 3 11	BY APPROPRIATION in adjustment of TREASURER'S ADVANCE VOTE of 1902-3			124,874 13 9
		£ 12,110,678 1 11	BY PAYMENTS from TREASURER'S ADVANCE ACCOUNT, 1903-4, to be recovered			61,372 13 0
			BY PAYMENTS in anticipation of LOAN VOTES, since recovered			109,544 4 2
			TOTAL		£	11,626,322 4 3
			BY CASH Balance ACCOUNT, 30th June, 1903, brought forward			484,355 17 8
						£ 12,110,678 1 11

CONSOLIDATED REVENUE FUND.

The year 1903-4 began with a debit balance (cash) on this Account of £484,355 17s. 8d., and closed with a similar balance of £524,064 3s. 11d., the transactions of the year thus resulting in an increased deficiency on this particular Fund of £39,708 6s. 3d.

Statement No. 1—Receipts, Revenue Proper.

If the collections of the year 1903-4 be compared with those of the preceding year it will be seen that there was a decrease on the whole of £47,741. This decrease was almost wholly due to a shortage in returns by the Commonwealth as compared with the previous year of £369,716, of which total £321,975 was recovered by increases from other sources of purely State Revenue, leaving the sum of £47,741 as the resultant total decrease. This will be clearly seen from the following statement, which exhibits the most important items of decrease and increase :—

	1902-3.	1903-4.	Increase.	Decrease.
	£	£	£	£
Revenue returned by the Commonwealth Government... ..	3,053,133	2,683,417	.....	369,716
N.S.W. State Revenue--Direct Taxation—				
Stamp Duties	473,109	462,570	.....	10,539
Land Tax	314,105	322,246	8,141	.....
Income Tax	199,159	193,240	.....	5,919
Licenses	122,409	122,137	.....	272
Total Taxation	1,108,782	1,100,193	8,141	16,730
Land Revenue—				
Sales	1,010,246	1,030,138	19,892	.....
Annual Revenue	791,220	827,188	35,968	.....
Total Land	1,801,466	1,857,326	55,860	.....
Services Rendered—				
Railways and Tramways	4,079,788	4,263,744	183,956	.....
Generally	760,640	791,439	30,799	.....
Total Services Rendered	4,840,428	5,055,183	214,755	.....
General Miscellaneous... ..	492,260	552,209	59,949	.....
Total State Revenue	8,242,936	8,564,911	.....	.....
Total Revenue Proper	11,296,069	11,248,328	338,705	386,446
Net decrease ... ..	.....	.....	.....	47,741

The total Revenue proper for the year was, therefore, £11,248,327 11s. 11d., but, as in previous years, there were other receipts on account of advances made in these years to the extent of £103,732 11s. 7d., and refunds of advances made during the year under review of £134 16s. 7d.; the other credit entries being inserted

inserted for the purpose of showing that the appropriations by Parliament to adjust certain services of the previous year had been duly dealt with, viz., £124,874 13s. 9d., and that certain payments made in anticipation of the Votes of Parliament for Loan Services, viz., £109,544 4s. 2d., had been adjusted by refunds.

As pointed out in my last Report, the last-mentioned sums are merely equalising entries, and do not in any way affect the results.

The total receipts from all sources on account of the Consolidated Revenue were for the financial year, 1903-4, £11,352,195 0s. 1d.

Expenditure.

As regards the expenditure, it will be seen, by the following statement, as compared with the expenditure during the preceding year, that while on the whole there was a decrease of £244,570 in the expenditure on Revenue, the decrease was not sufficient to bring it within the limits of the reduced revenue by a sum of £39,708 6s. 3d., and that the deficit carried over from the year 1902-3, £484,355 17s. 8d. was, consequently, increased at the close of the year under review to £524,064 3s. 11d.

EXPENDITURE, 1902-3 and 1903-4 compared.

Division of Expenditure.	Year ended June 30, 1903.	Year ended June 30, 1904	Increase.	Decrease.
	£	£	£	£
Special Appropriations	697,375	786,823	89,448	.....
Schedules A to C	40,603	40,372	.....	231
Executive and Legislative	2,247	32,540	293	.....
£	770,225	859,735	89,741	231
Colonial Secretary	1,109,849	1,218,200	108,351	.....
Treasurer and Secretary for Finance and Trade	544,758	389,522	.....	155,236
Railways and Tramways	2,948,554	2,921,026	.....	27,528
Attorney-General and Justice... ..	332,167	336,013	3,846	.....
Secretary for Lands	344,403	323,730	.....	20,673
Secretary for Public Works	1,073,622	906,586	.....	167,036
Public Instruction, Labour and Industry	885,056	890,859	5,803	.....
Secretary for Mines and Agriculture... ..	147,166	139,728	.....	7,438
£	7,385,575	7,125,664	118,000	377,911
Interest on Darling Harbour and Rocks Resumptions	173,700	85,935	.....	87,765
Interest on Public Debt, &c.	2,768,321	2,879,140	110,819	.....
Redemption of Public Debt Sinking Funds	119,413	119,413	.....	.....
Treasury Deficiency Bills Redemption	250,000	250,000	.....	.....
	3,311,434	3,334,488	110,819	87,765
Total Expenditure proper ...	£ 11,467,234	11,319,887	318,560	465,907
<i>Other Payments.</i>				
State Children's Relief Act	4,600	10,643	6,043	.....
Prevention of Scab in Sheep	23,565	.....	.....	23,565
Treasurer's Advance Account to be recovered	141,074	61,373	.....	79,701
	169,239	72,016	6,043	103,266
	11,636,473	11,391,903	324,603	569,173
Net decrease ... ..	...	...	...	£ 244,570

General Results.

From the foregoing it will be seen that there was a total cash expenditure of £11,391,903 6s. 4d., to which must be added the debit balance at end of 1902-3, £484,355 17s. 8d., making a total debit of £11,876,259 4s., from which, if the total receipts be deducted, viz., £11,352,195 0s. 1d., there remains the debit balance at end of 1903-4 of £524,064 3s. 11d.

The expenditure during the financial year 1903-4 was in excess of the receipts during the same period by £39,708 6s. 3d.

Sums Temporarily Advanced.

From Advance to Treasurer, 1893, Penrith Municipal Council	...	*£13,000	0	0
„ Advance to Treasurer, 1900-1	...	5,817	13	4
„ Prevention of Scab in Sheep, 1900-1	...	2,865	11	4
„ Advance to Treasurer, 1901-2	...	1,463	7	7
„ Prevention of Scab in Sheep, 1901-2	...	24,140	11	7
„ Advance to Treasurer, 1902-3:—				
Government of Cape Colony—Seeds...	£21	11	3	
New Zealand Government—Timber inspection	549	4	1	
Various Departments	644	15	2	
Seed Wheat to distressed Farmers...	37,371	17	10	
Fodder to distressed Farmers				
To be recovered from Commonwealth Govt.:—	7,065	19	7	
Government House Additions	5,774	1	7	
Federal Capital Site Commission	1	6	0	
To be Voted in Loans:—				
Dredging Blackwattle and Rozelle Bays	499	12	3	
Naval Establishment — Residence for Captain-in-charge	2,000	0	0	
				53,923 7 9
„ Prevention of Scab in Sheep, 1902-3	...	...	...	23,554 13 2
„ Advance to Treasurer, 1903-4:—				
Imperial Government Pensions, &c...	1,445	0	6	
New Zealand Government—Timber inspection	853	17	6	
West Australian Government	1	10	0	
Various Departments	2,249	4	3	
To be recovered (in cash):—				
Seed Wheat to distressed Farmers...	2,981	17	4	
Fodder to	1,772	13	10	
Relief Works, Stone-breaking Depôts	33,494	16	9	
	42,799	0	2	
To be recovered from Commonwealth Govt.:—				
Federal Capital Site Commission	25	0	0	
„ „ Special Trains	113	19	0	
Governor-General's trip to Tweed Heads and Queensland	31	16	9	
Governor-General—Salary of Messenger	160	0	0	
To be Voted in Loans:—				
Richmond River Improvements	1,391	12	9	
Clarence River	38	13	1	
Edwards River, Snagging	0	17	6	
Railway, Temora to Barellan	1,187	4	9	
Sydney Water Supply Improvements	6,556	7	0	
Cataract Dam	5,663	2	8	
City Low Level Sewerage	1,226	9	11	
Royal North Sydney Hospital	1,284	4	0	
Lismore Sewerage	609	6	7	
Railway, Narrabri to Walgett	284	18	10	
				61,372 13 0
Total	...	...	...	£186,142 17 9

For further details of Treasurer's Advance Account, see Appendix H.

The

* The Government have credited accounts which would otherwise have been paid to the Council, totalling £226 7s. 10d., but it is considered that the receipt spoken of should go in part payment of overdue interest on loan.

The sum drawn attention to on last report as being proposed to be written off when Executive Council's authority was obtained still stands in the same position as at date of last year's report.

Summing up the figures shown as having been expended out of Consolidated Revenue during 1903-4, it will be seen that under the authority of the yearly appropriation, for the services of the year there was expended the total of £11,319,887 14s. 3d.; under the authority of the State Children's Relief Act of 1903-4, £10,642 19s. 1d.; and from Treasurer's Advance Account to be recovered £61,372 13s.—in all, £11,391,903 6s. 4d.

It is gratifying to record the fact that the appropriations by Parliament for the service of the year were not exceeded. (See *Appendix J*.)

Detail statements A to G inclusive show full particulars of the Accounts grouped under the Cash Account numbered (1) in the Treasurer's Accounts.

(For further remarks on the Consolidated Revenue Fund, see pages 134-135.)

No. 2.

REVENUE DEFICIENCY STATEMENT.

The total accumulated deficiency on the Consolidated Revenue Fund, existing on the 30th June, 1904, and shown by this statement was £2,501,690 4s. 5d. This amount includes the debit balance shown on No. 1 Account.

The funded portion of the deficiency is provided by Statute to be paid off at the rate of £250,000 per annum, and these provisions were duly met by the Treasurer during the financial year.

The funded portion of the debt is comprised by Bills held by the Government Savings Bank and Trust Funds as follows:—

	£	s.	d.
Treasury Bills, 53 Vic. No. 9—1886 and previous years ...	402,884	0	0
„ 59 „ „ 22—1895 „ „ ...	1,019,562	15	10
„ 64 „ „ 68—1900 „ „ ...	555,179	4	8
Total securities ...	£1,977,626	0	6

The floating deficiency consists of the current debit balance (See *Statement No. 1*) of £524,064 3s. 11d., making the total accumulated deficiency of £2,501,690 4s. 5d.

The deficiency standing at the close of 1902-3, £2,711,981 18s. 2d., was decreased by the sum of £210,291 13s. 9d. only, as, notwithstanding the repayment of £250,000, the cash debit of the year was increased by £39,708 6s. 3d.

Of the total deficiency at the close of 1903-4, there is a liability on the current year, 1904-5, of £833,707 19s. 5d. made up by—

Annual liability—	£	s.	d.
Statutory repayments	250,000	0	0
Interest on funded part of deficiency ...	59,643	15	6
Floating cash debit	524,064	3	11
Liability for 1904-5 ...	£833,707	19	5

UNPAID

UNPAID ACCOUNTS.

Consolidated Revenue Fund.

(Copy—See original on page 42.)

STATEMENT H.

STATEMENT I.

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

STATEMENT OF UNPAID ACCOUNTS rendered during the year 1903-4, which, at the close of the year, were lying in the Treasury and the various Departments of the Service.

STATEMENT of all Revenue and Receipts payable by law to the Consolidated Revenue Fund on or before the 30th day of June, 1904, which had not reached the Treasury at the close of the year.

DEPARTMENT.	TOTAL CLAIMS TO 30 JUNE, 1904.		
	£	s.	d.
Colonial Secretary	35,258	1	11
Treasury	56,211	3	1
Railways and Tramways	2,034	6	6
Attorney-General and Justice	898	1	3
Lands	7,273	10	2
Works	25,075	16	4
Public Instruction	6,088	11	3
Mines and Agriculture	4,078	14	4
London Payments, May and June, subsequently brought to account in following year ...	11,874	11	5
Total claims unpaid on 30th June, 1904	£ 148,792	16	3

COLLECTING OFFICER.	AMOUNT ON 30 JUNE, 1904.		
	£	s.	d.
Clerks of Petty Sessions, Land Agents, Mining Registrars, &c.	25,702	2	4
Railway Commissioners	19,597	15	7
In Suspense at Treasury	3,923	15	10
London Receipts, May and June, subsequently brought to account in following year ...	342	14	0
Estimated Arrears of Land Revenue	195,000	0	0
Country Towns Water Supply Works—Outstanding interest	21,833	6	0
Total Revenue and Receipts	£ 266,399	13	9
Per Statement I	266,399	13	9
Per Statement H	148,792	16	3
Net Receipts Consolidated Revenue Fund not brought to account on 30th June, 1904	£ 117,606	17	6

The rendered Accounts remaining in the Treasury and other Departments are here shown as of a value of £118,792 16s. 3d., as against the value shown last year of £156,639 15s. 9d., and the outstanding Revenue Accounts due as £266,399 13s. 9d., against £324,361 4s. 11d. last year.

As pointed out last year, these Accounts, although strictly in accordance with the provisions of Clause 32 of the Audit Act, are of no value beyond showing that no neglect had been allowed either in the payment or collection of Accounts during the year under review.

They do not, consequently, afford any indication as to the liability of the Government on any given date.

As furnished, they are represented to me as compiled upon the proper basis prescribed in the Act.

TRUST ACCOUNT.

Funds of which the Treasurer is, by statutory obligation, trustee and custodian, and also moneys placed to credit of the Trust Funds under the Audit Act of 1893, the Audit Act of 1870, or the Audit Act of 1902.

Trust Account.

(Copy—See original on page 43.)

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1904.

ACCOUNT.	BALANCES ON 30TH JUNE, 1903.	DEPOSITS IN THE YEAR ENDED 30TH JUNE, 1904.	TOTAL.	RE-ISSUES IN THE YEAR ENDED 30TH JUNE, 1904.	BALANCES ON 30TH JUNE, 1904.
Assurance Fund, Real Property Act, 25 of 1900	£ s. d. 209,788 15 3	£ s. d. 13,341 7 4	£ s. d. 223,130 2 7	£ s. d. 183 7 7	£ s. d. 222,946 15 0
Bankruptcy Estates Account, Act 25 of 1898	8,000 0 0	.....	8,000 0 0	.....	8,000 0 0
Bankruptcy Suitors' Fund, ..	1,566 17 10	269 13 10	1,836 11 8	219 3 1	1,617 8 7
Bankruptcy Unclaimed Dividend Fund, Act 25 of 1898	8,958 7 9	460 15 4	9,419 3 1	359 1 6	9,060 1 7
Civil Service Superannuation Account, 48 Vic. No. 24. (For details, see page 45.)	17,263 6 6	6,878 16 4	24,142 2 10	24,142 2 10	.....
Country Towns Water Supply Works Re- payment—Loan Trust Account, 57 Vic. No. 19	3,859 4 5	639 12 11	4,498 17 4	.....	4,498 17 4
Government Savings Bank Account, Act 72 of 1902, and Act 20 of 1903	6,928,444 3 11	4,263,317 9 9	11,191,761 13 8	3,846,501 18 7	7,345,259 15 1
Municipal Council of Sydney Sinking Fund, 50 Vic. No. 13	46,586 17 11	4,010 5 8	50,597 3 7	.....	50,597 3 7
Perpetual Trustee Company, Limited (Private Act, 29 June, 1888)	20,000 0 0	.....	20,000 0 0	.....	20,000 0 0
Permanent Trustee Company of New South Wales, Limited (Private Act, 26 June, 1888)	20,000 0 0	.....	20,000 0 0	.....	20,000 0 0
Police Reward Fund, 25 Vic. No. 16. (For details, see page 49.)	3,986 7 3	8,902 6 11	12,888 14 2	7,876 18 6	5,011 15 8
Police Superannuation Fund, 25 Vic. No. 16. (For details, see page 53.)	10,968 17 9	28,537 0 10	39,505 18 7	30,230 16 2	9,275 2 5
Public Schools Property Fund, 43 Vic. No. 23	948 8 2	547 14 6	1,496 2 8	.....	1,496 2 8
Public Service Assurance Fund, Act 31 of 1902	397 12 8	131 19 5	529 12 1	32 5 11	497 6 2
Seamen's Wages	282 2 3	270 10 0	552 12 3	323 16 9	228 15 6
Testamentary and Trust Fund (Perpetual and Permanent Trustee Companies Acts)	191 3 3	6 10 4	197 13 7	.....	197 13 7
Trust Moneys, 20 Vic. No. 11. (For details, see page 63.)	70 1 7	450 18 0	520 19 7	286 14 4	234 5 3
To Promote Settlement under the Crown Lands Act of 1895 (Loan Trust Account), 59 Vic. No. 6	6,505 1 1	3,684 2 6	10,189 3 7	.....	10,189 3 7
Unclaimed Moneys	2,691 3 6	4,567 17 11	7,259 1 5	3,560 10 1	3,698 11 4
Totals.....£	7,290,508 11 1	4,336,017 1 7	11,626,525 12 8	3,913,716 15 4	7,712,808 17 4

These Accounts show a steady growth year by year, and are now assuming very considerable importance, both from the amount of money which stands to their credit, and the facilities which are afforded by their use in financial transactions:—

STATEMENT ILLUSTRATING THE GROWTH OF THE FUNDS.

Year.	Balance beginning of year.	Deposits.	Issues.	Balance end of year.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Year ended 30 June, 1901	6,138,765 2 5	4,364,812 18 8	3,824,897 17 8	6,678,680 3 5
" " 1902	6,678,680 3 5	5,217,525 3 10	4,661,139 0 8	7,235,066 6 7
" " 1903	7,238,335 3 1	4,383,005 3 6	4,330,831 15 6	7,290,508 11 1
" " 1904	7,290,508 11 1	4,336,017 1 7	3,913,715 15 4	7,712,808 17 4

Of the total shown in the Statement as to the credit of the Trust Funds on the 30th June, 1904, viz., £7,712,808 17s. 4d., £5,869,980 13s. 8d. was invested in Government securities, and the balance, £1,842,828 3s. 8d., stood in the books as Uninvested Cash, and was used as cover for the Consolidated Revenue and Loan Overdrafts.

An

An examination of the Statement will show that by far the largest contributor to these funds is the Government Savings Bank, as out of the total £7,712,808 17s. 4d., £7,345,259 15s. 1d. stands to its credit, leaving only £367,549 2s. 3d. as the combined credit of the other accounts included in ordinary trusts. The interest on the daily balance of these Accounts, *as a whole*, amounted for the year to £45,078 0s. 6d. of which the sum of £17,012 9s. 9d. was paid during the year, leaving outstanding interest to the amount of £28,065 10s. 9d. (See *Appendix M.*)

For further comment on the subject, see page 144.

SPECIAL DEPOSITS ACCOUNT.

Accounts relating to sums held by or deposited with the Treasurer for Store Accounts, Advance Accounts, and Moneys, (not included in the Consolidated Revenue, General Loan, or Trust Accounts), which the Treasurer directs to be carried to the Special Deposits Account.

No. 4.

Special Deposits Account.

(Copy—See original on page 64).

STATEMENT of DEPOSITS and RE-ISSUES in the Year ended 30th June, 1904.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1903.	DEPOSITS DURING THE YEAR ENDED 30TH JUNE, 1904.	TOTAL.	RE-ISSUES DURING THE YEAR ENDED 30TH JUNE, 1904.	BALANCES ON 30TH JUNE, 1904.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Blockholders' Loan Fund	1,666 16 0	.....	1,666 16 0	47 12 0	1,619 4 0
Hunter District Water Supply and Sewerage Board—Store Advance Account	1,000 0 0	.....	1,000 0 0	.....	1,000 0 0
Hunter District Water Supply and Sewerage Board—Deferred Payments Account ...	191 14 11	335 16 0	527 10 11	197 15 6	329 15 5
Imperial Pensions Account	0 7 6	23,045 17 11	23,046 5 5	17,650 2 0	5,396 3 5
Municipal Council of Sydney— Moore-street Improvement Loan Sinking Fund	3,287 17 4	536 17 1	3,824 14 5	3,824 14 5	.....
Town Hall Loan Sinking Fund	13,078 1 4	1,027 0 8	14,105 2 0	14,105 2 0	.....
Public Markets Loan Sinking Fund	7,179 12 1	4,322 8 7	11,502 0 8	11,502 0 8	.....
Streets Loan Sinking Fund	17,895 13 5	9,458 7 6	27,354 0 11	27,354 0 11	.....
1901 City Fund Loan Sinking Fund	1,751 4 11	1,804 6 1	3,555 11 0	3,555 11 0	.....
1903 Streets Loan Sinking Fund .....	.....	2,769 9 11	2,769 9 11	2,769 9 11	.....
Poundage	2,676 0 5	890 10 8	3,566 11 1	733 14 7	2,832 16 6
Public Works Department—Security Deposit Trust Account	31,873 19 6	27,162 17 3	59,036 16 9	41,560 6 2	17,476 10 7
Public Works Department—Services of Other Departments—Advance Account .....	.....	11,826 1 3	11,826 1 3	8,024 15 8	3,801 5 7
Railway Store Account	14,033 1 10	857,967 9 4	872,000 11 2	869,346 14 10	2,653 16 4
Railway Construction Store Account	2,520 5 3	123,428 0 5	125,948 5 8	102,926 14 9	23,021 10 11
Revenue Suspense Account	10,512 0 3	373,719 4 9	384,231 5 0	371,994 19 2	12,236 5 10
Sheep Account	1,261 19 1	188 12 6	1,450 11 7	1,450 11 7	.....
Savings Bank of New South Wales—Deposit Account	1,080,000 0 0	145,000 0 0	1,225,000 0 0	345,000 0 0	880,000 0 0
Sewerage Contractors' Advance Account ...	4,032 18 3	4,387 17 0	8,420 15 3	6,522 0 10	1,898 14 5
Store Advance Account, Harbours and Rivers Department	1,516 0 7	6,274 8 9	7,790 9 4	7,246 7 5	544 1 11
Survey Fees under the Mining Acts	905 14 8	1,028 11 10	1,934 6 6	1,934 6 6	.....
Tender Board Deposit Trust Account	5,216 10 6	12,623 11 0	17,840 1 6	12,458 10 0	5,381 11 6
Treasury Guarantee Fund	15,681 0 9	8,026 8 8	23,707 9 5	7,545 4 7	16,162 4 10
Unclaimed Salaries and Wages Account .....	.....	434 3 10	434 3 10	19 14 7	414 9 3
Water Supply and Sewerage Board—Store Advance Account	5,265 10 7	32,720 11 7	37,986 2 2	30,290 3 5	7,695 18 9
Water Supply and Sewerage Board—Trust Account .....	.....	2,000 0 0	2,000 0 0	.....	2,000 0 0
Fixed Deposits Account	357,531 5 0	11,506 5 0	369,037 10 0	23,656 5 0	345,381 5 0
Sundry Deposits Account	165,967 15 6	1,034,260 7 3	1,200,228 2 9	1,091,896 18 5	108,331 4 4
Totals	£ 1,745,045 9 8	2,696,745 4 10	4,441,790 14 6	3,003,613 15 11	1,438,176 18 7

The credit balance on this Account, which showed a credit of £1,745,045 9s. 8d. on 30th June, 1903, was reduced during the year to £1,438,176 18s. 7d., the principal causes of such reduction being net repayments to the following, viz. :—

Barrack-street Savings Bank	...	...	£200,000
Municipal Council of Sydney	...	...	£63,111
Fixed Deposits, various persons	...	...	£12,150

the balance of the reduction being made up by the ordinary fluctuations in Annual balances held on such Accounts. The balance on the Account as it stood on 30th June, 1904, comprises, viz. :—

(a) Deposits specially accepted on the understanding that moneys would be utilised in financial transactions—				
Barrack-street Savings Bank	...	£880,000	0	0
Fixed Deposits, eighty-seven	...	£345,381	5	0
			1,225,381	5 0
(b) Departmental Store Advances and Security Accounts	...		81,965	10 3
(c) Suspense Accounts, Pension Accounts, and Sundries	...		130,830	3 4
Total	...	...	£1,438,176	18 7

DEPOSITS, &C, SAVINGS BANK OF NEW SOUTH WALES.

As was shown in my Report last year, it will be seen that the principal item of this Account is the Deposit by the Savings Bank of Barrack-street, of surplus moneys for which no more profitable investment could be found, and for which deposit the Savings Bank Trustees are now paid $3\frac{1}{2}$ to 4 per cent. per annum, with *liberty to withdraw at any time*. The liability on this Special Account (see *Appendix L*), which stood in the beginning of the financial year 1902-3 at £2,640,000, practically at call, with the addition of another £165,000 in the course of the two years, or in all £2,805,000, has now, by investment in stock, £1,825,000, and by cash repayments totalling £100,000, been reduced within such limits as to prevent it proving any source of embarrassment in future finance.

As previously stated in my former report, the temporary use by the State of these funds serves a double purpose, in facilitating the financial operations of the Treasurer and in providing a safe investment for surplus funds of the Savings Bank, thereby enabling a fuller interest to be paid to depositors.

The acceptance of such funds, however, needs to be very carefully guarded, and not allowed to exceed limits of safety, as was the case when the Government held over £2,500,000, practically at call, a sudden or unexpected demand for which might have caused considerable inconvenience.

It is questionable, also, whether the holding of such large sums for investment is not productive of more incautious financial expenditure than would be the case were moneys not so easy of acquirement.

The £880,000 now held bears an annual rate of interest as follows :—

On £20,000	...	...	...	$3\frac{1}{2}$ per cent.
„ 835,000	...	...	...	$3\frac{3}{4}$ „
„ 25,000	...	...	...	4 „
£880,000				

SPECIAL TRUST ACCOUNTS

Comprise funds specially set apart by the Statute or Statutes through the operation of which necessity arose for their being established.

No. 5.

Special Trust Accounts.

(Copy—See original on page 65.)

STATEMENT of RECEIPTS and PAYMENTS therefrom in the Year ended 30th June, 1904.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1903.			RECEIPTS DURING THE YEAR ENDED 30TH JUNE, 1904.			TOTAL.			PAYMENTS DURING THE YEAR ENDED 30TH JUNE, 1904.			BALANCES ON 30TH JUNE, 1904.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Railway Loan Redemption Fund, 53 Vic. No. 24	525,000	0	0	75,000	0	0	600,000	0	0	525,000	0	0	75,000	0	0
Treasury Bills Redemption Fund, 53 Vic. No. 9				150,000	0	0	150,000	0	0	150,000	0	0			
Treasury Bills Redemption Fund, 64 Vic. No. 68 and 1 Ed. VII. No. 8				100,000	0	0	100,000	0	0	100,000	0	0			
New South Wales 1924 Stock Redemption Fund, 58 Vic. No. 14	52,817	6	8	6,602	3	4	59,419	10	0	...			59,419	10	0
New South Wales 1925 Stock Redemption Fund, 59 Vic. No. 6	59,268	0	0	7,408	10	0	66,676	10	0	...			66,676	10	0
New South Wales 1927 Stock Redemption Fund, 60 Vic. No. 32	41,624	12	0	6,937	8	8	48,562	0	8	...			48,562	0	8
New South Wales 1923 Stock Redemption Fund, 61 Vic. No. 43	37,457	16	8	7,491	11	4	44,949	8	0	...			44,949	8	0
New South Wales 1929 Stock Redemption Fund, 62 Vic. No. 36	44,486	13	4	11,121	13	4	55,608	6	8	...			55,608	6	8
New South Wales 1930 Stock Redemption Fund, 63 Vic. No. 42	14,554	0	0	4,851	6	8	19,405	6	8	...			19,405	6	8
Colonial Treasurer's—															
Master in Equity Account	533,560	2	8	166,442	3	11	700,002	6	7	261,004	9	1	438,997	17	6
Master in Lunacy Account	78,049	0	11	48,606	5	7	126,655	6	6	45,964	5	3	80,691	1	3
Curator of Intestate Estates Account ...	90,228	19	1	43,013	1	3	133,242	0	4	42,096	3	11	91,145	16	5
Prothonotary Account	2,009	3	8	4,721	8	7	6,730	12	3	4,848	0	7	1,882	11	8
Registrar in Bankruptcy Account	40	16	8	0	16	0	41	12	8	41	12	8			
Registrar of Probates Account	43,518	1	0	6,098	8	9	49,616	9	9	8,774	18	0	40,841	11	9
Bushmen's Contingent to South Africa Fund	5,857	8	2				5,857	8	2	5,857	8	2			
Totals	£ 1,528,472	0	10	638,294	17	5	2,166,766	18	3	1,143,586	17	8	1,023,180	0	7

This group of Accounts is usually divided and treated under two divisions, viz. :—

Supreme Court Accounts, and Redemption Funds under Special Loans.

The year 1903–4 commenced with a balance to the credit of £1,528,472 0s. 10d., made up of—

	£	s.	d.	£	s.	d.
Supreme Court Accounts	747,406	4	0			
Redemption Funds	775,208	8	8			
Bushmen's Contingent to South Africa	5,857	8	2			

Balance, 30 June, 1903 £1,528,472 0 10

and closed with a balance to the credit of—

Supreme Court Accounts	653,558	18	7
Redemption Funds	369,621	2	0

Balance, 30 June, 1904 £1,023,180 0 7

During the year a sum of £525,000, being for Railway Loans Redemption, was used for the redemption of that value of railway debentures under Act 36 Vic., No. 17, and the usual annual receipt and payment were made under the Treasury Bills Deficiency of £250,000. The rest of the Redemption Funds, under present statutes, cannot be appropriated until the special loans for which the sinking funds were authorised fall due.

In

In the Supreme Court Accounts the outgoings exceeded the income by £93,847 5s. 5d., which was wholly due to large payments out of the Master-in-Equity Account.

With reference to these funds, attention was drawn in my last report to the action of the Treasurer in placing a small instalment on Fixed Deposit with the Bank of Australasia ; it is regretted that the action has not been repeated with the rest of these Trusts, as at present only one of the funds is on fixed deposit, totalling £59,419 10s., being that shown in returns as 1924 Stock Redemption.

It is decidedly anomalous that one of these funds only should be dealt with, and the rest allowed to remain under control as Cash.

See further remarks on page 144.

MISCELLANEOUS ACCOUNTS.

Accounts which do not properly come within the limits of the divisions previously dealt with :—

No. 6.

Miscellaneous Accounts.

(Copy—See original on page 66.)

STATEMENT of RECEIPTS and PAYMENTS in the Year ended 30th June, 1904.

ACCOUNTS.	BALANCES ON 30TH JUNE, 1903.		RECEIPTS IN THE YEAR ENDED 30TH JUNE, 1904.	TOTAL.	PAYMENTS IN THE YEAR ENDED 30TH JUNE, 1904.	BALANCES ON 30TH JUNE, 1904.	
	Dr.	Cr.				Dr.	Cr.
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Advances to Settlers' Act, No. 1 of 1899 (see page 114)		13,736 14 6	82,969 2 9	96,705 17 3	80,600 2 2	.....	16,105 15 1
London Suspense Account...	51,003 13 0	.....	51,003 13 0	.....	.....	.....	.....
Colonial Treasurer's Fire Insurance Account (see page 114).....	.....	.....	888 10 9	888 10 9	0 5 0	.....	888 5 9

Special Loan Account.

The scope of the operations and objects of the Advances to Settlers' Fund are so well known as to require no detailed explanation.

For the financial year ended 30th June, 1904, the payments amounted to £80,600 2s. 2d., and the receipts £82,969 2s. 9d., which amount was comprised of Repayment of Advances made to Settlers (£32,969 2s. 9d.) and Sale of Inscribed Stock (£50,000).

Details of Account.

“Advances to Settlers' Act, 1889,” 62 Victoria No. 1, and Act No. 1 of 1902.

Net Proceeds of Stock sold to 30th June, 1904 £414,450 0 0

Gross Amount advanced to and repay-

able by Settlers £502,828 8 3

Less Repayments 110,083 3 4

Net Amount repayable by Settlers ... £392,745 4 11

Fees paid to Members of Board ... 814 0 0

Balance of Floating Advance unadjusted 4,785 0 0

Balance at Credit of Account (see above) 16,105 15 1

£414,450 0 0

From

From the £502,828 8s. 3d. debited to settlers, the following amounts were deducted and credited to the Consolidated Revenue Fund:—£82,993 13s. 7d. on account of arrears on holdings, and £742 5s. 5d. on account of seed wheat. The Consolidated Revenue Fund further benefited, to some extent, by sums either received or deducted for insurance or other fees. The number of advances to date aggregate 5,194, for amounts varying from £10 to £500.

The interest payable and paid on account of stock raised amounts to £37,530 19s. 8d., against which £31,619 13s. 2d. received as interest on advances and credited to Revenue can be placed as a set-off. The total expense incurred for maintenance of Board of Management has been £15,779 14s. 6d. charged to Revenue, and £814 to Loan Account (as prescribed in section 13 of Act).

It will be noticed that the outstandings increased during 1903-4 by £43,854 19s. 5d., and the number of advances made, by 683.

The proportion of repayments to total amount of advances made was, to end of 1902-3, 18·10 per cent., and to end of 1903-4, 21·89 per cent.

Considering the late excellent harvest, the outstanding proportion to the actual advances made, viz., 78·11 per cent., on the whole, is not satisfactory, and some special means should, it is suggested, be adopted for the collection of amounts overdue.

Fire Insurance Account.

The other account open is the Colonial Treasurer's Fire Insurance Account, on which there is a balance of £888 5s. 9d.

It is established as an insurance fund in connection with the properties on the Sydney Harbour Trust and Resumed Properties Areas, and now covers a fire risk of £382,398.

It is proposed to establish this fund on a secure basis, and treat it as a purely Government institution. The premiums are paid directly into the Bank of Australasia, and are treated there as a deposit account at interest.

No claims have, so far, arisen on this fund.

MISSING

No. 7.

GENERAL LOAN ACCOUNT.

SUMMARY of TREASURER'S STATEMENT, PAGES 67-95.

	£	s.	d.	£	s.	d.		£	s.	d.	£	s.	d.
To Proceeds of Sales of New South Wales Funded Stock, under Act 60 Vic. No. 32...	7,088	7	9				By Balance brought forward, 30th June, 1903				2,793,618	5	1
„ Proceeds of Sales of New South Wales Funded Stock, under Act 61 Vic. No. 43...	8,876	0	0				Net Expenditure, 1st July, 1903, to 30th June, 1904.						
„ Proceeds of Sale of Treasury Bills, under Act 64 Vic. No. 10 (Darling Harbour Resumption Act)	986,564	10	0				By Railways and Tramways ...	805,483	8	7			
„ Proceeds of Sale of New South Wales Funded Stock, under Act 64 Vic. No. 60...	375,418	0	0				„ Public Buildings and Sites...	162,391	11	0			
„ Proceeds of Sale of Treasury Bills, under Act No. 94 of 1902	1,997,294	9	5				„ Water Supply and Sewerage	275,617	3	5			
„ Proceeds of Sale of Treasury Bills, under Act No. 14 of 1903	124,450	0	0				„ Water Conservation, Artesian Boring, &c.....	42,040	8	9			
Total Proceeds of Sales	3,499,691	7	2				„ Roads and Bridges	49,109	0	9			
To Balance, Overdraft on Loan Account...	1,982,644	16	8				„ Harbours and Rivers Navigation	81,934	8	2			
	£ 5,482,336	3	10				„ Darling Harbour Resumptions.....	707,241	15	1			
							„ Sydney Harbour Trust	85,790	11	0			
							Total Expended on State Works.....	2,209,608	6	9			
							By Expenditure on Commonwealth Account	6,009	12	0			
							„ Repayment of Loans	473,100	0	0			
											£ 5,482,336	3	10
							1904.						
							1st July.—By Balance overdraft brought forward	1,982,644	16	8			

General

*General Loan Account.**Receipts.*

The proceeds of stock sold during the year were £3,499,691 7s. 2d., to which is to be added £50,000 raised under the Advances to Settlers' Act, No. 1 of 1899, in all, £3,549,691 7s. 2d.

The liability incurred, face value of stock, was £3,592,394.

The loss in raising these loans was, therefore, £42,702 12s. 10d., of which costs of raising absorbed £10,210 10s., and accrued interest credited to revenue, £3,205 9s. 7d., or a total charge of £13,415 19s. 7d., leaving the sum of £29,286 13s. 3d. as the net amount lost by selling under par.

The raisings were as follows :—

£1,392,394	...	...	at par.
£250,000	...	...	£99 10 0
£1,000,000	...	...	£99 0 0
£200,000	...	...	£99 3 9
£250,000	...	...	£98 0 0
£500,000	...	...	£97 15 0

Of the total raised, £2,200,000 was floated in London and £1,392,394 in Sydney.

The average rate per cent. at which loans were floated (taking all issues into account, whether in London or Sydney) was 99·19 per cent., and the returns to the State, after paying all charges, averaged 98·81 per cent.

Expenditure.

The expenditure on works belonging to the State was £2,209,608 6s. 9d.; on Commonwealth Account, £6,009 12s.; and on Renewal of Loans, £473,100; in all, £2,688,717 18s. 9d.

As compared with the amount raised for Public Works and Renewals, £3,499,691 7s. 2d., the expenditure left a balance of £810,973 8s. 5d., which went towards reducing the debit balance on the Loan Account brought over from last year of £2,793,618 5s. 1d., making the debit or Loan Overdraft at end of 1903-4 £1,982,644 16s. 8d.

These figures are exclusive of £50,000 raised under the Advances to Settlers Act, No. 1, of 1899.

The following portion of the expenditure may be set down as returning a certain part of the interest on the money invested, viz. :—

Railways and Tramways	...	...	£805,483	8	7
Water Supply and Sewerage	...	...	275,617	3	5
Darling Harbour Resumptions	...	...	707,241	15	1
Sydney Harbour Trust	...	...	85,790	11	0
<hr/>					
Total reproductive works	...	...	...	£1,874,132	18 1

The following works may perhaps be looked on as indirectly reproductive,
viz. :—

Water Conservation, &c.	...	...	£42,040	8	9
Harbours and Rivers	...	...	81,934	8	2
Roads and Bridges	49,109	0	9

Indirectly and partially reproductive	...	£173,083	17	8
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Works which may be considered unproductive :—

Public Buildings and Sites	£162,391	11	0
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Total State Works	£2,209,608	6	9
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Expenditure to be recovered from the Commonwealth			6,009	12	0
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Renewal of Matured Loans, viz.	473,100	0	0
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Net figures in all cases	£2,688,717	18	9
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SUMMARY OF TREASURER'S STATEMENT.

Pages, 112-5.

STATEMENT OF BALANCES in the various Accounts of the Government of New South Wales, on the 30th June, 1904.

HEAD OF ACCOUNT.		BALANCES ON 30TH JUNE, 1904.	HEAD OF ACCOUNT.	CASH.	SECURITIES.	TOTAL.
		£ s. d.		£ s. d.	£ s. d.	£ s. d.
Trust Account	Cr.	7,712,808 17 4	Trust Account	1,842,828 3 8	5,869,980 13 8	7,712,808 17 4
Special Deposits Account...	„	1,438,176 18 7	Special Deposits Account	1,378,301 18 7	59,875 0 0	1,438,176 18 7
Special Trusts Account.....	„	1,023,180 0 7	Special Trusts Account	645,206 10 7	377,973 10 0	1,023,180 0 7
Advances to Settlers' Act, No. 1 of 1899.....	„	16,105 15 1	Advances to Settlers' Act, No. 1 of 1899 ...	16,105 15 1		16,105 15 1
Colonial Treasurer's Fire Insurance Account.....		888 5 9	Colonial Treasurer's Fire Insurance Account	888 5 9		888 5 9
			London Bank Account, on date of latest advice, viz., Public Account	525,693 10 1		525,693 10 1
		10,191,159 17 4		4,409,024 3 9		10,716,853 7 5
Less :—			Debit Balances—	£ s. d.		
Debit Balances—			Consolidated Revenue Account—			
£ s. d.			Bank New South Wales ...	932,006 19 7		
Consolidated			Less :—	£ s. d.		
Revenue			Cash, Commer-			
Account			cial Bank.....	202,154 8 11		
Proper ...		524,064 3 11	Cash in hand of			
General			Receiver	205,788 6 9		
Loan				407,942 15 8		
Account		1,982,644 16 8				
		2,506,709 0 7	Consolidated Revenue			
			Account	524,064 3 11		
			London Remittance Account—			
			£ s. d.			
			Bank of New			
			South Wales	285,693 10 1		
			Commercial			
			Bank	240,000 0 0		
				525,693 10 1		
			General Loan Account	1,982,644 16 8		
				3,032,402 10 8		3,032,402 10 8
		£ 7,684,450 16 9		1,276,621 13 1	16,307,829 3 8	7,684,450 16 9

STATEMENT

STATEMENT OF BALANCES AND DISTRIBUTION OF THE SAME.

As remarked last year, this Statement constitutes the key of the whole position of the financial transactions of the year under review, as it shows the exact condition of the several balances under the control of the Treasurer as at the 30th June, 1904.

Its important bearing upon the Accounts will be fully seen later, on pp. 148-152.

So far as the securities therein represented to be held in the Treasury chest are concerned, they have been carefully examined, and certified to agree in description and amount with the Statement. Summarised, they stand as under, viz. :—

	£	s.	d.
Debentures	224,400	0	0
Inscribed Stock	3,985,008	13	2
Treasury Deficiency Bills	1,977,626	0	6
Treasury Bills for Works	20,000	0	0
Fixed Deposit, Bank of Australasia	13,204	6	8
„ „ City Bank	46,215	3	4
Miscellaneous Securities	41,375	0	0
Total Securities ...	£6,307,829	3	8

GENERAL EFFECT OF THE TREASURER'S TRANSACTIONS AND CONDITION OF THE ACCOUNTS AT THE CLOSE OF THE FINANCIAL YEAR 1903-4.

(1.) *Consolidated Revenue Fund.*

In connection with the year's returns on this fund, the first item which strikes the eye is the large reduction in the returns from the Commonwealth as compared with last year, amounting to £369,716 3s. 1d. This was caused by, first, a decrease in receipts by the Commonwealth as allotted to this State on the whole of £229,774 19s. 2d. and, second, by an increase in expenditure out of the Revenue collected of £139,941 3s. 11d. The figures quoted for 1903-4 are, I am informed by the Commonwealth Auditor-General, subject to audit.

The sum returned (even in the latter year) was in excess of the statutory obligation under the Act.

It should be borne clearly in mind that, under the Commonwealth Constitution Act, it is only obligatory that three-fourths of the net receipts from Customs and Excise shall be reserved for State use, and that any Revenue received by the Commonwealth from other sources, or from transferred Departments, is wholly at their disposal.

It appears to be very doubtful (from the trend of the transactions by the Federal Government in the past three years) that in future, more than the amount of the minimum statutory obligation, so far as Revenue is concerned, will be returned to this State.

In dealing with the Consolidated Revenue Fund from a purely State point of view, it will be, in my opinion, of advantage to use a similar form of statement to that employed last year, so that a comparison may be displayed by the actual figures for the last six years, and, as in 1902-3, the figures have been adjusted as far as possible for the financial years 1898-9, 1899-00, 1900-1, to bring them into line with the later years. There are, however, transfers between Departments which cannot well be treated in this way, as they vary slightly from year to year, but such transfers are not of an amount sufficient to seriously disturb comparison.

It must, therefore, be remembered that the totals shown in this Statement, compiled for a special purpose, may not tally with former published figures, having been specially arranged to suit the purpose mentioned :—

Divisions of Revenue.	1898-9.	1899-00.	1900-1.	1901-2.	1902-3.	1903-4.	Percentage of Increase or Decrease in six years.	
							Increase.	Decrease.
RECEIPTS (REVENUE PROPER).								
Returns from Commonwealth Customs, &c., Postal and Telegraphic Taxation	£ 1,372,558	£ 1,508,055	£ 1,641,563	£ 2,384,916	£ 3,053,133	£ 2,683,417	95.5	...
Land	906,372	881,692	1,041,548	1,108,770	1,108,782	1,100,193	21.3	...
Railways and Tramways.....	1,945,548	2,108,433	2,061,977	1,997,074	1,801,465	1,857,326	...	4.5
Services rendered ..	3,513,492	3,563,376	4,099,085	4,324,432	4,079,788	4,263,744	21.3	...
Miscellaneous.....	562,198	667,853	699,342	752,119	760,640	791,438	40.7	...
	281,217	216,280	331,148	439,057	492,260	552,209	96.3	...
£	8,581,385	8,945,689	9,874,663	11,006,368	11,296,063	11,248,327	31.0	...
RECEIPTS (OTHER).								
Other Receipts	16,243	31,609	24,612	49,112	92,830	103,868	539.4	...
Total Receipts	£ 8,597,628	8,977,298	9,899,275	11,055,480	11,388,898	11,352,195	32.3	..
EXPENDITURE (PROPER).								
Interest on Public Debt	2,292,955	2,310,271	2,346,853	2,498,749	2,619,766	2,745,347	19.7	...
Interest on other Accounts.....	92,185	99,544	126,444	220,330	322,255	219,728	138.3	...
Total Interest paid... £	2,385,140	2,409,815	2,473,297	2,719,079	2,942,021	2,965,075	24.3	...
Special Appropriations	394,468	420,376	403,415	863,568	1,066,787	1,156,236	193.1	...
Schedules A to C	44,657	44,044	42,707	40,782	40,603	40,372	...	9.5
Executive and Legislative	30,714	31,641	32,743	32,616	32,247	32,540	5.9	...
Colonial Secretary	838,636	968,457	894,121	1,030,330	1,109,850	1,218,200	45.2	...
Treasurer	505,103	561,950	989,816	611,993	544,757	399,502	...	22.8
Railways and Tramways.....	1,983,987	2,102,794	2,474,376	2,806,572	2,948,554	2,921,026	47.2	...
Attorney-General and Justice	306,752	339,406	366,855	332,531	332,167	336,013	9.5	...
Lands	287,761	308,751	299,671	342,718	344,403	323,730	12.5	...
Public Works	882,414	934,487	1,093,226	1,157,208	1,073,622	906,607	2.7	...
Public Instruction	747,363	769,958	774,891	859,625	885,056	890,859	19.3	...
Mines and Agriculture.....	153,118	154,081	146,865	160,163	147,167	139,728	...	8.7
Total Expenditure proper ...£	8,560,118	9,045,760	9,991,983	11,007,185	11,467,234	11,319,888	32.2	...
Other Expenditure	£ 43,198	30,319	77,221	132,889	169,239	72,015	66.7	...
Grand Total	£ 8,603,316	9,076,079	10,069,204	11,140,074	11,636,473	11,391,903	32.4	...

* Adjusted amounts for purposes of comparison.

† Adjusted for purpose of comparison.

There is no doubt that, during last financial year, considerable economy, as compared with previous years, was exercised in the expenditure from Revenue. The figures shown prove this, but as already pointed out the expenditure was so far above the receipts in previous years, that the comparative reduction effected did not bring it sufficiently low to compensate for a small falling in Revenue proper on the total of £47,741. The rise of the Deficiency was, therefore, not completely checked in this respect, although it was, on the whole, reduced in other ways.

The

The growth of the current deficiency for the last six years is shown by the following figures, viz. :—

SUMMARY OF RECEIPTS AND EXPENDITURE.

	1898-9.	1899-00.	1900-1.	1901-2.	1902-3.	1903-4.
	£	£	£	£	£	£
Total Receipts.....	8,597,628	8,977,298	9,899,275	11,055,480	11,388,898	11,352,195
Total Expenditure	8,603,316	9,076,079	10,069,204	11,140,074	11,636,473	11,391,903
Expenditure in excess of Receipts	£5,688	£98,781	£169,929	£84,594	£247,575	£39,708

This Summary shows that for the last six years the expenditure has been in excess of the Receipts, the Accumulated Deficiency on the current account being £524,064.

This result of the figures given can be tested as follows :—

Total excess shown during six years	...	...	£646,275
Less by credit balance at end of 1897-8	...	...	122,211
			<hr/>
Cash overdraft now existing	...	...	£524,064

ANALYSIS OF THE CONSOLIDATED REVENUE ACCOUNT AS APPLIED TO CIVIL GOVERNMENT PROPER.

The particular environment of this, and other young States of the Commonwealth, leads to many services being undertaken by the Central Authority which, under higher national development, would be relegated to local institutions or private enterprise. Many, also, of the elements which comprise the State Revenue have no existence in the National Income and Outgo of countries of the Old World.

By the inclusion of the results of such transactions, both sides of the Revenue Account are largely inflated, and the disbursements of the Central Authority are made to appear out of all proportion to the legitimate needs of the community.

It is somewhat difficult, under present conditions, to draw a hard and fast line between Services which are purely of national character and those which would be best served by being placed under independent administration, nor do the Accounts lend themselves readily to the allocation of the items in respective divisions, but figures can be established which, for all practical purposes, may be accepted as showing a true analysis of the Consolidated Revenue Account as applied to revenue of, and expenditure on, matters of national government, as contrasted with the transactions belonging to services of purely local concern.

A glance at the items which comprise the General Account will disclose the inclusion of such local services as—

Tramways.	Charitable Institutions.
Roads and Bridges.	Cemeteries.
Tolls and Ferries.	Fire Brigades.
Waterworks.	Public Baths.
Sewerage and Drainage Works.	Parks and Recreation Reserves, &c.
Hospitals.	

None

None of these services can, strictly speaking, be regarded as of national concern, being created primarily to benefit sections of the community, hence it is but right that the cost and upkeep of such services should be borne by those directly interested and benefited.

It will, no doubt, be contended that many of the services in the foregoing list required State initiation and development, but on the other hand there is not wanting very strong evidence that by the widening of the sphere of local or self-government, much of the strain on the (at present) over-burdened revenue would disappear.

For purposes of illustration, tables have been prepared in which the revenue and expenditure under each of the two broad divisions outlined are given. To illustrate the cost of government, it will be necessary to exclude therefrom not only the operations on matters of purely local concern, but also the transactions of one of national importance—the Railways—and another of a quasi-national character—the Sydney Harbour Trust.

In establishing the figures the fact has not been overlooked that the Central Authority cannot disassociate itself entirely from local institutions. Under the comprehensive systems of self-government in the United Kingdom, the intermediary obligations have been recognised by the creation of General Boards of Local Government, Charity, Friendly Societies, and such like. The figures under the head "Civil Government Proper," therefore include such institutions as the Board of Health, Aborigines Protection Board, Fisheries Commission, &c., and this heading has been extended to embrace Institutions for the Insane (civil as well as criminal), also the Botanic Gardens, the National and Centennial Parks, have been classed as of national concern.

The subjoined Statements give the collections of Revenue, and the Expenditure on the basis indicated during 1899–1900, and the last three financial years ended with June, 1904:—

REVENUE.

Year.	Absolute.			Per Inhabitant.		
	Civil Government Proper.	Outside Civil Government Proper.	Total.	Civil Government Proper.	Outside Civil Government Proper.	Total.
	£	£	£	£ s. d.	£ s. d.	£ s. d.
1899–1900 ...	4,924,429	4,052,869	8,977,298	3 12 4	2 19 6	6 11 10
1901–2 ...	6,041,364	5,014,116	11,055,480	4 6 6	3 11 10	7 18 4
1902–3 ...	6,589,543	4,799,355	11,388,898	4 12 11	3 7 9	8 0 8
1903–4 ...	6,354,702	4,997,493	11,352,195	4 7 11	3 9 1	7 17 0

EXPENDITURE.

Year.	Absolute.			Per Inhabitant.		
	Civil Government Proper.	Outside Civil Government Proper.	Total.	Civil Government Proper.	Outside Civil Government Proper.	Total.
	£	£	£	£ s. d.	£ s. d.	£ s. d.
1899–1900 ...	3,675,944	5,400,135	9,076,079	2 14 0	3 19 4	6 13 4
1901–2 ...	4,399,009	6,741,065	11,140,074	3 3 0	4 16 7	7 19 7
1902–3 ...	4,784,776	6,851,697	11,636,473	3 7 6	4 16 8	8 4 2
1903–4 ...	4,676,587	6,715,316	11,391,903	3 4 8	4 12 10	7 17 6

The proportionate increase under each of the respective headings during the whole period reviewed is as follows :—

	Percentage of Increase on Totals.			Increase per Inhabitant.		
	Civil Government Proper.	Outside Civil Government.	Total.	Civil Government Proper.	Outside Civil Government.	Total.
	Per cent.	Per cent.	Per cent.	£ s. d.	£ s. d.	£ s. d.
Revenue	29·04	23·31	26·45	0 15 7	0 9 7	1 5 2
Expenditure... ..	27·22	24·35	25·51	0 10 8	0 13 6	1 4 2
Population ... ..	.....	.....	6·53	.....	.....	.....

The proportion given of Revenue is in favour of Civil Government Proper, but, from the expenditure standpoint, the figures under this division point the other way. This result is largely due to liabilities incurred during the latter years under the Old-age Pensions Act, an item which did not intrude into the Accounts until July, 1901. The Annual Expenditure on account of Pensions amounts to over half a million. The figures for each year, and the rate per inhabitant, are as follow :—

OLD-AGE PENSIONS.

Period.					Amount (including cost of administration).	Per inhabitant.
					£	£ s. d.
1901-2	...	...	...	...	453,319	0 6 6
1902-3	...	...	...	...	553,507	0 7 9
1903-4	...	...	...	...	532,386	0 7 4

If allowance be made for this expenditure in the comparison, it will be found that the proportionate increase in the cost of Civil Government Proper has not been excessive, although not far short of double the percentage of the increase in population.

From the foregoing, it will be readily seen that the Consolidated Revenue Account is composed of many elements which require sifting under generic heads before comparison can be made as to Cost of Government Proper, and that, after allocation of the items to the respective divisions has been made, it becomes apparent that the major portion of the large and growing Revenue is expended on services and institutions which may be regarded, from a practical standpoint, as not coming usually within the scope and functions of the Central authority.

In criticising the amount of Expenditure, either in total or per capita, by making comparison with similar expenditure in older countries, it is therefore necessary to keep these facts in mind, and, where comprehensive systems of Local Government do not exist, to carefully exclude such items in the annual expenditure of our younger States, which, in firmly established countries, are undertaken either by local authorities or by private enterprise.

At the same time, it must be remembered that the comparative divisions of receipt and expenditure given above, *and in the accompanying diagram*, are not absolute, but, it is believed, sufficiently approximate to be of value in any comparative criticism.

See diagram, opposite page.

ACCUMULATED

DIAGRAM

Analysis of the CONSOLIDATED REVENUE ACCOUNT as applied to COST OF
CIVIL GOVERNMENT PROPER, 1899-1904.

See letterpress, pages 136-138.

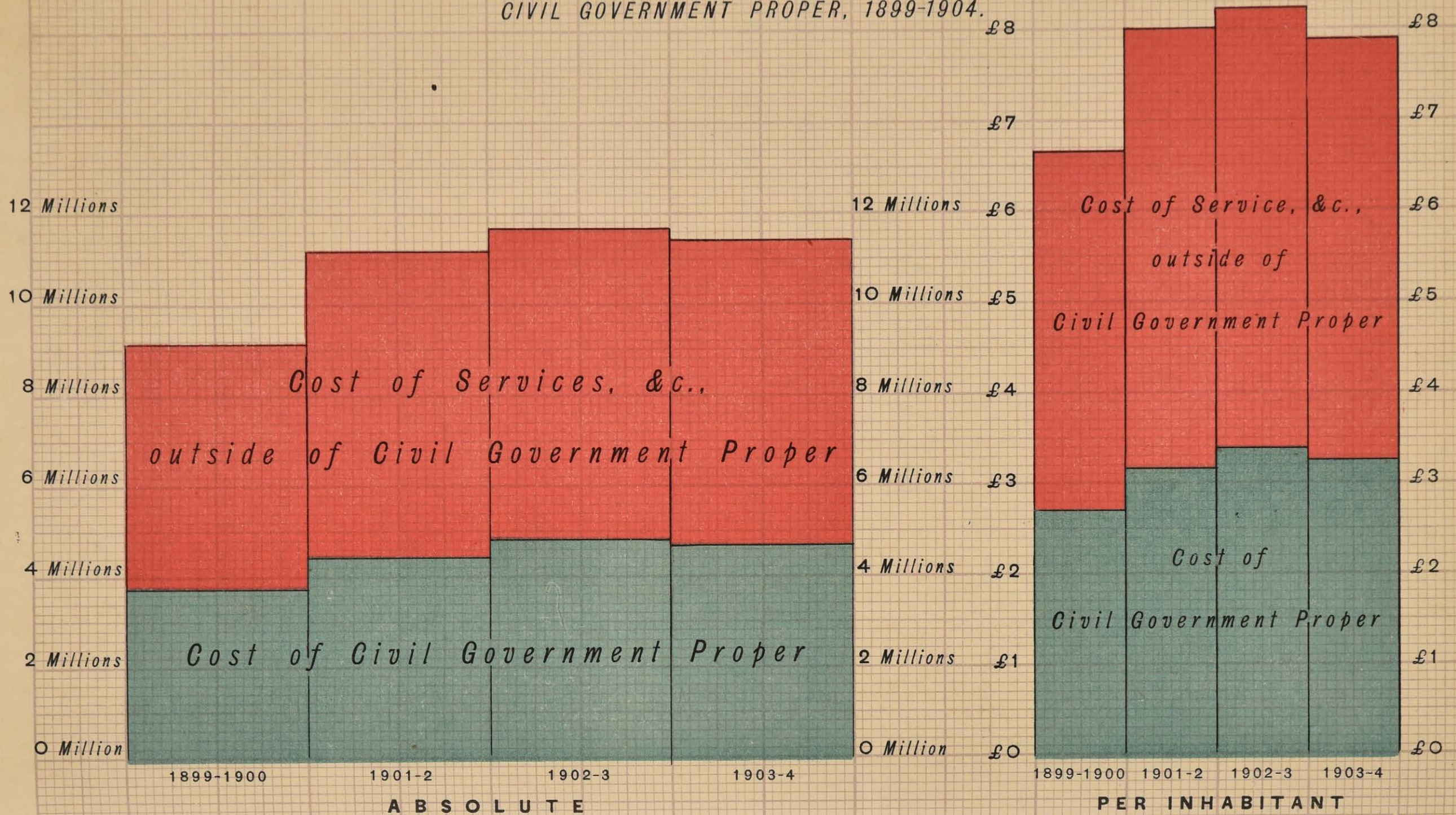


DIAGRAM.

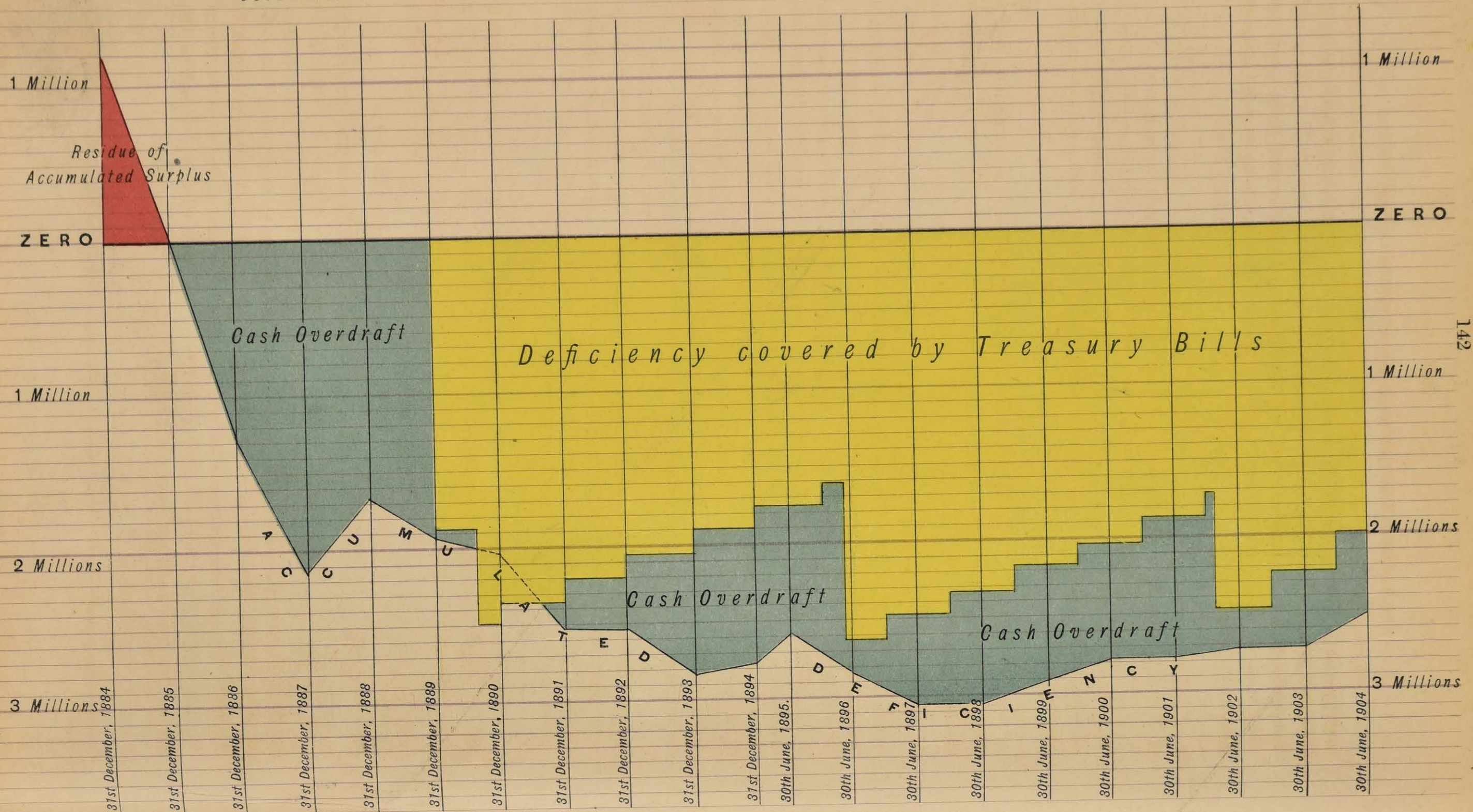
Analysis of the Consolidated Revenue Account
as applied to cost of Civil Government proper,
1899-1904.

DIAGRAM.

Accumulated Deficiency, 1886-1904.

DIAGRAM

Illustrating the amount of RESIDUE OF ACCUMULATED SURPLUS 1884-5, and ACCUMULATED DEFICIENCY as represented by OUTSTANDING TREASURY BILLS and CASH OVERDRAFT at the close of each Financial Year 1886-1904.



ACCUMULATED DEFICIENCY ACCOUNT, 1886-1904.

The attached diagram and the tabular Statement given on Appendix I, have been prepared with a view of illustrating the condition of the Consolidated Revenue Account during each of the years comprising the period 1886-1904. The aforementioned period is identified with the existing accumulated deficiency in the same way that the period 1871-1884 was identified as that in which a heavy surplus accumulated or existed.

The years of the period 1871-1884, showed a succession of credits, which left a very ample margin at the close of each to carry forward towards meeting the succeeding year's obligations, notably so in 1882, when the year closed with a heavy accumulated surplus amounting to £3,888,753. From that year the then existing surplus quickly declined and finally disappeared in 1886, that year's operations closing with a deficiency of £1,286,581.

The buoyancy in the Revenue during the first period was largely due to the heavy collections made on account of the wholesale alienation of the public estate during the years 1874-82.

The Accumulated Deficiency reached its maximum at the close of 1896-7, when a total of £3,051,636 18s. 9d. was reached. On the 30th June, 1904, the amount outstanding was reduced to £2,501,690 4s. 5d., a shrinkage of £549,946 14s. 4d. It is evident from these figures that the statutory obligations, to absolutely reduce the outstanding liability by £150,000 annually in the earlier years, and by the increased instalment of £100,000 (making £250,000) in later years, has been only partly effective. In accordance with the legal directions, Bills, to the face value of the amounts given above, have been redeemed annually, but the Revenue not having sufficient elasticity to cover the full responsibilities of the year, the shortage naturally became part of the cash overdraft.

The Statements furnished afford clear information as to whether the State has been able to keep pace with its general obligations, and as to whether a systematic attempt has been made to appreciably reduce or arrest the succession of deficits which took their inception in the year 1886.

The results, as shown, do not exhibit any sustained effort in the way indicated, as the statutory obligation to annually reduce the deficit by £150,000 was first recognised as far back as 1890. Nevertheless, as just shown, the Consolidated Revenue Account was in a stronger position during 1903-4 than any of the thirteen preceding years.

For the purposes of illustrating the progress and decline of the Accumulated Deficiency, there has been eliminated from back years all Treasury Bills raised in excess of requirements, which were subsequently withdrawn and cancelled. The Composite Balance of the Accumulated Deficiency, as at 30th June, 1904, was made up of Bills to the value of £1,977,626 0s. 6d., and Cash Overdraft £524,064 3s. 11d. The former represents the residue of the Bills floated during 1889-90, and the two subsequent issues of 1896 and 1902. The Bills were not placed on the market, the various Trust Funds being made available for investment.

STATE OF THE TRUST AND OTHER FUNDS.

Trust Funds Proper.

Of the Cash shown by the Ledger Accounts as uninvested at 30th June, 1904, and which therefore should have been in hand, the whole sum of £1,842,828 3s. 8d. has been used by the Treasurer as cover for the overdrafts on the Consolidated Revenue and General Loan Accounts.

The total balance at credit of this group of Funds increased during the year by £422,300 6s. 3d.

The principal account contributing to this fund is that of the Government Savings Bank, the receipts of which showed a decrease of £20,873 3s. 7d. on the total of the previous year, and as compared with 1901-2 a falling off of £674,123 11s. The withdrawals, however, also fell off as compared with those of the previous year to the extent of £327,802 16s. 10d., and as compared with 1901-2 in the two years £471,435 6s. 10d.

As remarked last year, it is satisfactory to find that the small sum affected by the withdrawals of funds by depositors not only shows continued confidence in the Bank, but also continued ability to retain practically intact the balances which represent, in the majority of instances, hard-earned savings.

Special Deposit Accounts.

The balance at credit of this account was further reduced, and was less by £306,868 11s. 1d. than at June, 1903.

The principal causes of this reduction were :—

Reduction of liability to Savings Bank of New South Wales,						
Bathurst-street	...	...	...	...	...	£200,000
Refund of Municipal Deposits	...	...	...	...	...	63,000
Refund of Sundry Deposits	...	...	...	...	...	57,000

with other small increases and decreases, bringing out the total.

This amount was also used as cover at times during the year to its full amount ; but at the close of the year only to the extent of £663,880 16s. 11d.

Special Trust Accounts.

These accounts commenced the year with a credit ledger balance of £1,528,472 0s. 10d., and closed with a credit of £1,023,180 0s. 7d., the reduction being due to the repayment and discharge of Railway Debentures, to the value of £525,000, under the operation of the Railway Loans Redemption Act, 53 Vic. No. 24.

During the financial year just closed these funds were not so often in use as cover for overdrafts ; indeed, in the latter portion of the year they were held free, as was correct.

Summary.

It is, however, pointed out that, out of the cash balance at the close of the year, £1,376,621 13s. 1d., the sum of £645,206 10s. 7d. must be set aside as belonging absolutely to Special Trusts, and therefore not applicable to the financial purposes of the Government.

The available balance at the close of the year was therefore £731,415 2s. 6d.

APPROPRIATIONS AUTHORISED FOR GENERAL LOAN WORKS.

The amount appropriated by Parliament for Loans on Works stood at the end of 1902-3 at £102,383,278, which was increased by the Loan Act of 1903-4 to £104,104,662.

Reference was made in my last Report to the beneficial action of Section 36 (Audit Act of 1902), which directed that any appropriation of Parliament in Loan Acts remaining unapplied for a period of two years or longer should be written off. Under this Regulation, large sums have been written off, some of which had been standing authorities for many years, and the right of the Parliament to revise or reconsider, any loan appropriation unused for two years after approval, secured.

Up to and inclusive of the year 1903-4, a total authority for the expenditure of £104,104,662 5s. 7d. had been passed by the Parliament, which total has now been reduced by amounts unapplied to the value of £11,927,527 16s. 3d., leaving £92,177,134 9s. 4d., of which there has been issued the sum of £82,532,584 10s. 8d., realising £79,059,393 16s. 5d., or £3,473,190 14s. 3d. short of the total sum floated.

The appropriations treated are those for works, and do not include the items authorised for what are termed Treasury Bills or other Miscellaneous Loans.

Appendix R shows the General Summary of the total Appropriation, Expenditure, Writings Off, and Balances retained for General Loan Services from the commencement of the Loans Account of this State to the 30th June, 1904, inclusive.

Included in this Statement are the sums still due by the State of Queensland, viz., £49,855 8s. 6d., being debt incurred before separation in 1859.

Expenditure on Works which are already, or, it is anticipated, will be transferred to the Commonwealth, are also shown separately.

Floating of Loans on the Market and Expenditure on Loan Works.

STATEMENT showing Yearly Floatings in London and Sydney on account of Loans from 1898 to 1904 inclusive.

Year.	Floated in London.	Floated and Advanced in Sydney.	Total Floated.	Net Proceeds.	Required for Repayment of Loans.	Available for Loan Works.	Advances to Settlers Special Loan Account.
	£	£	£	£	£	£	£
1897-8.....	1,500,000	945,222	2,445,222	2,424,543	.....	2,204,493	.....
1898-9.....	.....	1,173,045	1,173,045	1,171,146	374,900	796,896	219,400
1899-1900	1,000,000	727,027	1,727,027	1,717,338	.....	1,717,338	.....
1900-01	1,000,000	2,039,753	3,039,753	3,020,909	857,100	2,163,809	.....
1901-02	4,100,000	999,297	5,099,297	4,741,464	2,924,900	1,791,564	25,000
1902-03	4,700,000	2,062,302	6,762,302	6,479,743	399,300	5,960,443	120,000
1903-04	2,200,000	1,392,394	3,592,394	3,549,691	475,000	3,024,691	50,000
Total	£ 14,500,000	9,339,040	23,839,040	23,104,834	5,031,200	17,659,234	414,400

The above figures show that the total sums floated on the market during the year 1903-4 were much less than during the preceding year, although still of considerable amount, and these were issued—

In London	...	£2,200,000
„ Sydney	...	£1,392,394
In all	...	£3,592,394

Of this total sum £50,000 was raised for the Advances to Settlers Act, a Special Loan Account, distinct from Ordinary Loans, which was placed at par and taken up by the Government Savings Bank, there consequently being no expense in negotiation.

£475,000 was raised for renewal purposes, and the balance, £3,024,691 only, was available for the purposes of Loan Expenditure on Works.

The amount placed with the public was, therefore, £3,542,394, the proceeds of which, after payment of expenses, netted £3,499,691, showing a loss on raising of £42,703, equal to a discount of 1·20 per cent., or £1 4s., the net return therefore being £98 16s. per cent.

The

The Stocks falling in for renewal during the current and immediately succeeding financial years up to 1909-10 are :—

1904-5	...	...	...	£1,560,300	at 3½ to 6 per cent.
1905-6	...	...	...	£2,401,500	„ 3½ „ 4 „
1906-7	...	...	...	£2,299,900	„ 4 per cent.
1907-8	...	...	...	£3,426,518	„ 3¾ to 4 per cent.
1908-9	...	...	...	£3,249,500	„ 4 per cent.
1909-10	...	...	...	£555,179	4s. 8d. at 3 per cent.

Total in the next six years ... £13,492,897 4s. 8d.

There will thus be a necessity for floating new Loans on the market for Renewals, as it can scarcely be expected that the Revenue should prove sufficient to liquidate such large sums in any one year.

EXPENDITURE ON LOAN WORKS AND REPAYMENTS.

Year.	Expended in Repayment of Loans, &c.	Expended on Public Works, Net.	Total Yearly Expenditure, Net.
	£	£	£
1898-9	369,200	2,035,108	2,404,308
1899-0	6,100	2,211,581	2,217,681
1900-1	857,000	2,745,918	3,602,918
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

The net proceeds of Loans raised were partly devoted to Renewal of Debentures to the extent of £473,100, and to the continuation of Loan Works already in hand, or on which liabilities had been incurred.

The sum spent on State Loan Works was £2,209,608 6s. 9d., and on works for the Commonwealth, £6,009 12s., in all £2,215,618, which, with the expenditure on Renewals £473,100, made the total expenditure from General Loan Account, £2,688,718, while the balance of proceeds from Loans raised for works, £810,973, went towards the reduction of the Overdraft on Loan Account, carried over from the previous year, viz., £2,793,618 5s. 1d.

During the three years ended June 30th, 1901, the total net Loan Expenditure was £8,224,907, and during the three years ended June 30th, 1904, £15,554,294, or eliminating the Renewal of Loans which, in the latter period, were heavy, the Works Expenditure was, for the former period, £6,992,607, and during the latter period £11,756,994.

The figures will show that the Expenditure has been largely in excess of the Loans raised, and at June 30th last, the overdraft on the Loans Account was £1,982,644 16s. 8d.

With practically £2,000,000 to repay in order that the Loan Account may be balanced, and with the London Market as tight as it is, the inadvisability of continuing any Loan expenditure other than that absolutely necessary, is abundantly apparent.

The comparative figures for the two years 1902-3 and 1903-4 are :—

EXPENDED ON LOAN WORKS AND REPAYMENTS.

	1902-3.			1903-4.		
	£	s.	d.	£	s.	d.
Ordinary Works...	2,980,030	6	8	1,508,376	3	8
Darling Harbour Resumptions...	1,620,450	10	4	707,241	15	1
Renewal of Loans	401,800	0	0	473,100	0	0
	£5,002,280	17	0	£2,688,717	18	9

PUBLIC DEBT.

As explained in my last report, the Public Debt, to be clearly understood, must be shown under two divisions, viz. :—Debt Proper, and Floating or Temporary Debt.

The Debt Proper at the end of the financial year, 1903–4 was made up of :—

Debentures—Held by the public	...	...	...	£7,141,750	0	0
„ „ Trust Funds	...	...	...	224,400	0	0
Inscribed Stock—Held by the public	...	...	...	58,575,495	17	6
„ „ Trust Funds	...	...	...	3,985,008	13	2
Treasury Bills for Works—Held by the public	...	...	...	8,109,300	0	0
„ „ „ Trust Funds	...	...	...	20,000	0	0
Total Public Debt proper	...	...	...	£78,955,954	10	8

The Floating Debt consisted of :—

Treasury Deficiency Bills, 1886, and previous years	...	...	£402,884	0	0
„ 1895, „	...	...	1,019,562	15	10
„ 1900, „	...	...	555,179	4	8
Held by the Government Savings Bank	£1,705,342	0	6		
„ Trust Funds	...	...	272,284	0	0
			£1,977,626	0	6
Deficiency Account Current, 1903–4	...	...	524,064	3	11
Overdraft on General Loan Account	...	...	1,982,644	16	8
Total Floating Debt	...	...	£4,484,335	1	1

The total Debt on all Accounts was £82,540,289 11s. 9d., made up as follows :—

Debentures, Funded Stock, &c.	...	...	£80,033,580	11	2
Overdraft on General Loan	...	...	1,982,644	16	8
„ Consolidated Revenue	...	...	524,064	3	11
Total at close of year	...	...	£82,540,289	11	9

While at the close of the year 1902–3 the total was £81,021,964 6s. 11d., showing that during the financial year 1903–4 the total liability of the State, after taking all credits into account, was increased by £1,518,325 4s. 10d. This sum is arrived at as follows :—

Total stock issued in 1903–4	...	...	£3,592,394	0	0
Increase in Revenue Overdraft	...	...	39,708	6	3
			£3,632,102	6	3

Less—

Debentures, finally discharged	...	...	£525,000	0	0
„ renewed	...	...	473,100	0	0
Municipal Debentures paid off	...	...	3,700	0	0
Reduced Loan Overdraft	...	...	810,973	8	5
London Suspense Account, cleared	...	...	51,003	13	0
Treasury Bills paid off	...	...	250,000	0	0
			£2,113,777	1	5
			£1,518,325	4	10

Statements showing the interest payable on the Public Debt are given on pp. 102–107, and require no special comment.

The

The interest on the Public Debt, however, does not represent the total interest payable by the Treasurer, which total can only be arrived at by including the liabilities entailed by the various funds under his control, viz. :—

Interest on Public Debt proper	} page 107	...	...	...	£2,781,724	1	8
„ Floating Debt		...	...	...	59,643	15	6
„ Uninvested Cash Balances	} page 3	...	...	...	62,584	11	3
„ Special Deposits ...		...	...	...	61,100	1	1
					<hr/>		
					£2,965,052	9	6

NOTE.—The last two amounts are subject to variations year by year.

As remarked last year the total debt, £82,540,289 11s. 9d., was mainly expended in useful Works, which are of a permanent character, and, in some degree, return revenues approaching the interest payable on the moneys invested in their construction.

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

Reproductive Works—

	£	s.	d.	£	s.	d.
Railways and Tramways	48,546,009	19	4			
Water Supply and Sewerage	10,125,046	16	2			
Darling Harbour Wharves and Re- sumptions	470,551	14	0			
Sydney Harbour Trust	5,140,371	13	5			
				64,281,980	2	11

These return a substantial growing portion of the interest liability on their construction :—

Works for Facilitation of Traffic—Indirectly Productive—

Conservation of Water, &c.	1,045,490	10	8			
Roads and Bridges	1,681,760	7	3			
Harbours and Rivers	4,091,689	17	11			
				6,818,940	15	10

Unproductive Works—

Public Buildings and Offices, &c.	3,869,252	7	5			
Works to be handed over to the Commonwealth Government, <i>cost</i> <i>of which is to be recouped</i>	3,420,066	3	9			
Total	£78,390,239	9	11			

Leaving about £4,150,000 which is not represented by substantial existing investments.

STATE OF THE CASH OR BANKING ACCOUNTS.

The total free cash or credit at the command of the Treasurer in the whole Banking Account was, at the close of the financial year—in Sydney, £850,928 3s. 0d., and—in London £525,693 10s. 1d., or in all £1,376,621 13s. 1d., an improvement as compared with the commencement of the year of £584,702 1s. 3d.

The agreement as regards the Banking Account was fully explained in my last report, and I need only repeat here that the whole of the Treasurer's Accounts are held by the Banks as one general account for interest purposes.

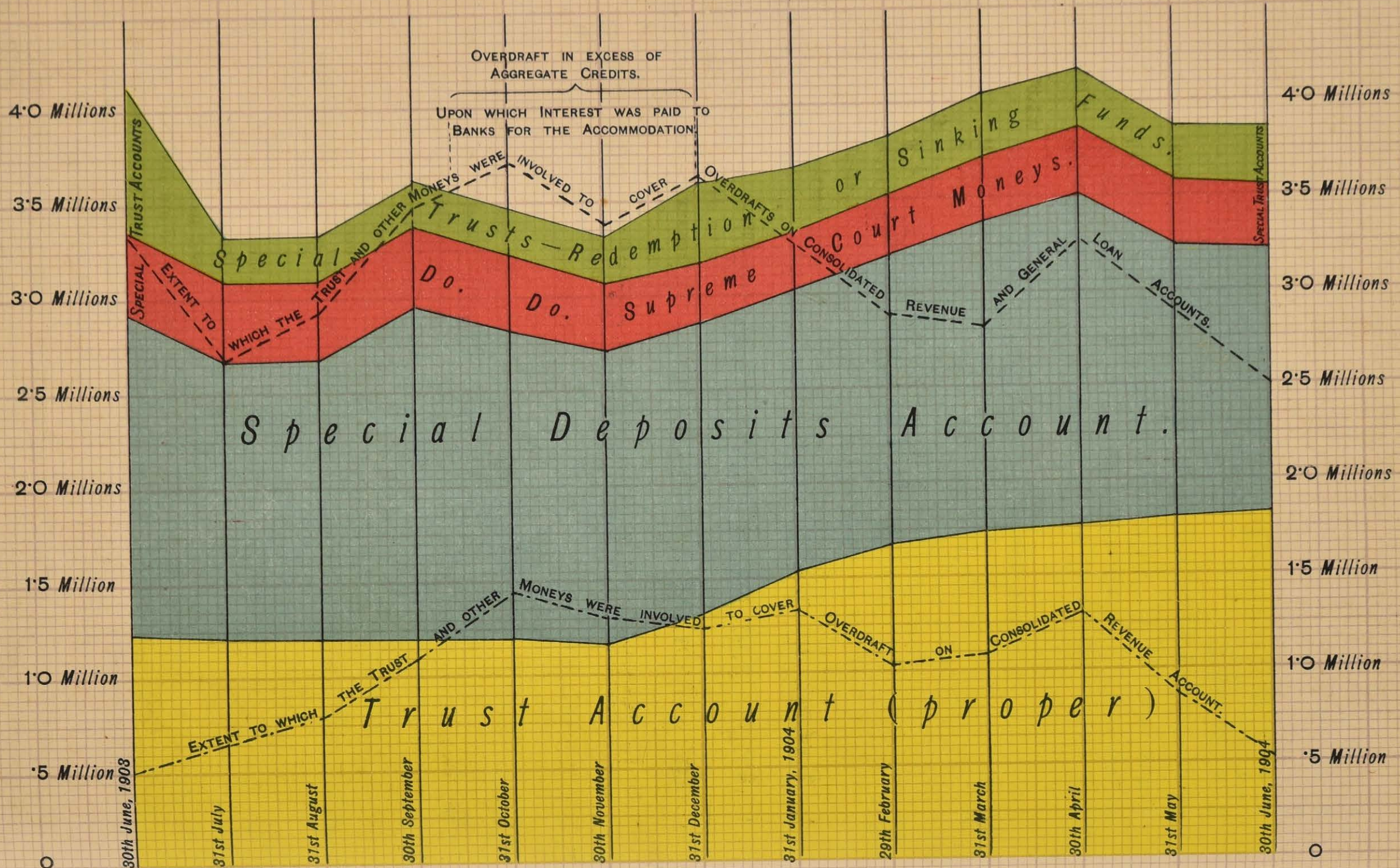
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DIAGRAM.

Extent to which the Uninvested Cash at Credit of Trust and other Funds was required as Cover for the Overdrafts, Consolidated Revenue and General Loan Accounts, during each month, 1903-4.

DIAGRAM

Illustrating the extent to which the UNINVESTED CASH at the credit of the TRUST and other FUNDS was required as cover for the OVERDRAFTS on the CONSOLIDATED REVENUE and GENERAL LOAN ACCOUNTS at the close of each monthly period during the Financial Year ended June 30th, 1904.



On the 1st July, 1904, the Banking Accounts stood as follows :—

			<i>Dr.</i>			<i>Cr.</i>		
			£	s.	d.	£	s.	d.
Trust Funds Account...	...	...	.....			1,842,828	3	8
Special Deposits	...	...	.....			1,378,301	18	7
Special Trusts (includes Redemption Fund)	...	...	.....			645,206	10	7
Advances to Settlers Act	...	...	.....			16,105	15	1
Fire Insurance Account	...	...	.....			888	5	9
						<hr/>		
						3,883,330	13	8
<i>Deduct from the Accounts shown as at credit the total amount overdrawn—</i>								
Consolidated Revenue Account			524,064	3	11			
General Loan Account...	...	...	1,982,644	16	8			
						<hr/>		
						2,506,709	0	7
						<hr/>		
						£1,376,621	13	1
Cash in Banks—								
Total in Sydney Banks	...		850,928	3	0			
In London, at latest advices			525,693	10	1			
						<hr/>		
						£1,376,621	13	1

Thus, although the Book Balances called for a credit of £3,883,330 13s. 8d., the actual cash in hand was only £1,376,621 13s. 1d., the Overdrafts on Revenue and Loan Accounts having absorbed the balance, and practically the Government were still dependent on their daily receipts for their daily needs.

COVER USED FOR OVERDRAFTS.

It will be seen that the year 1902–3 closed with an overdraft of £484,356 on Consolidated Revenue Account; £2,793,618 on General Loan Account; and £51,004 on London Suspense Account, or in all the sum of £3,328,978, upon which the Government had to pay no extra Interest owing to the cover afforded by the Trust and other funds—and that the total cash remaining at the credit of the Government was £791,919 11s. 10d., of which the sum of £768,606 5s. 4d. represented Redemption Funds not legally usable.

During the first half of the year, the whole of the credits to Trust Funds, Special Trusts and Redemption Funds, were at times used as cover for overdrafts, and during October, November, and December the expenditure necessitated actual Cash Overdrafts at the Banks, as shown in the Gazette statements for those months; the amounts of such actual Cash Overdraft, at the end of October, being £256,671 14s. 8d.; November, £83,031 1s. 1d.; and December, £38,791 10s. 1d. net, the interest actually paid during the year for Bank Cash Overdraft was £10,108 7s. 10d.

During the latter half of the year, however, the Supreme Courts Accounts were only drawn upon once, viz., in the month of January—and the only funds since the 31st of January recorded as having been used as Cover for overdraft are the ordinary Trust and Special Deposits which, as pointed out last year, are available for the use of the Treasurer, being deposited almost entirely in his hands at interest.

It is to be noted, however, that at no time during the year under review were the Revenue or Loan Accounts in credit, and that the balance held at any time on Trust Funds did not come up to the sum mentioned by me in my last Report as a safe margin of credit.

This will be clear from the diagram *on opposite page and statement following.*

TRUST AND OTHER FUNDS.

Divisions of Accounts.	Total Ledger Balance.	Less Investments.	Total Cash called for.	Total Cash on hand.	Cash used as cover for Overdrafts.
	£	£	£	£	£
Trust Funds, Ordinary	7,712,809	5,869,981	1,842,828	.....	1,842,828
Special Deposits	1,438,177	59,875	1,378,302	714,421	663,881
Miscellaneous	16,994	.....	16,994	16,994	.....
	9,167,980	5,929,856	3,238,124	731,415	2,506,709
Special Trust Accounts:—					
Supreme Court Accounts ...	653,559	318,554	335,005	335,005	.....
Redemption Funds... ..	369,621	59,419	310,202	310,202	.....
	1,023,180	377,973	645,207	645,207	
	10,191,160	6,307,829	3,883,331	1,376,622	2,506,709
Overdrafts:—				£	£
Consolidated Revenue Account ... ..	...	...	...	524,064	
General Loan Account ... ..	...	...	...	1,982,645	
Total Overdraft ... ..	...	...	...	.....	2,506,709

RESERVE FUNDS.

As regards any provision for Reserve Funds, although their necessity has been mentioned from time to time, nothing practical has eventuated; and I can only, therefore, bring the importance of such provisions before the Parliament again. Working balances should, in every instance, be kept in hand sufficient to meet any demand that can reasonably be provided for; and this has not been done in the past.

At least £1,650,000, independently of the Working Balances on Consolidated Revenue and General Loan Account, as pointed out in my last Report, should be held in hand for urgent requirements, and this sum need not necessarily, if proper arrangements are made with the Banks, prove any burden on the finances.

There should be no difficulty in arranging with the Banks to pay a small rate of interest yearly to the Government on all sums held by them over a certain minimum, and such an arrangement is in force in the adjoining State of Victoria.

It would seem a rather one-sided bargain for the Government to receive nothing on the large daily credit balances held, in ordinary circumstances, by the Banks, while, at the same time, the Banks charge for any small overdraft which may occasionally, but very rarely, be required by the Government.

The subject is one which is worthy of the closest consideration, more especially as the Government are, by statute and agreement, compelled to allow interest on many of the Funds thus held, at the credit, and in custody, of the Treasurer.

PENSIONS.

*(Exclusive of Old-age Pensions.)**Actual Payments during 1903-1904.*

Under the Constitution Act :—

Schedule B :—

	£	s.	d.
Pensions to Supreme Court Judges	1,321	11	1
Pensions to Superannuated Officers	*1,981	18	11

Under Supplement to Schedule B :—

Pensions to Supreme Court Judges, 46 Victoria No. 15 ...	969	2	9
--	-----	---	---

Annual Appropriations :—

Pensions—Widows of Pilots... ..	250	0	0
„ Military	992	9	0

Under the Constitution Act :—

Schedule C—Stipends to Clergy, 26 Victoria No. 19	2,634	9	7
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Under Special Acts :—

District Court Judges' Salaries and Pensions Act	750	0	0
Superannuation Act Repeal Act of 1873	1,194	17	0
Sir Henry Parkes Family Grant	500	0	0

Annual Appropriation :—

Pension to Constable Alford	45	15	0
------------------------------------	----	----	---

Treasurer's Advance Account :—

Inspectors of Stock	676	15	0
Pension to Military Officer	22	18	4

Out of Accumulated Funds, &c. (Contributions from Officers, &c.) :—

Civil Service Superannuation Fund— { Under Schedule B ...	937	8	10
Trust Account { Under 1884 Act ...	21,872	17	8
Public Service Superannuation Act, 1903—Consolidated Revenue Account	84,990	4	11
Police Superannuation Fund { Accumulated Funds... ..	11,993	3	2
Police Reward Fund { Annual Appropriation	16,000	0	0
Police Reward Fund Accumulated Funds... ..	981	10	5

Total... { Paid (directly or indirectly) from Consolidated Revenue Fund £113,267 10 5 } £148,115 1 8			
„ „ „ „ Accumulated Funds ... £34,847 11 3 }			

GRATUITIES.

Paid to Officers and Officers' Relations.

From Consolidated Revenue Account :—

Annual Appropriation Act, 1903-4 :—

	£	s.	d.
Railways and Tramways	7,370	0	0
Public Works	2,795	13	0
Treasurer's Advance Account	217	17	6
Gratuities and Provisional Allowances—Members and Relatives Imperial and State Contingents, South Africa and China (portion to be recovered)	2,479	1	2
Other Gratuities—Provided on Estimates	9,430	10	9

From Accumulated Funds :—

Civil Service Superannuation Account—Trust Fund ...	112	10	0
Public Service Superannuation Act, 1903	548	19	8
Police Superannuation Fund	2,205	2	0
Police Reward Fund	3,004	6	8

Total	£28,164	0	9
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Grand Total paid during 1903-4	£176,279	2	5
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OLD

* The Public Accounts show the charges to Schedule B as £2,919 7s. 9d., the difference being £937 8s. 10d. expended from Civil Service Superannuation Account Trust Fund, £3,500 having been transferred to that account from Schedule B under Civil Service Act of 1884, and £2,562 11s. 2d. returned to same upon the passing of the Public Service Superannuation Act of 1903.

OLD AGE PENSIONS.

The Act was assented to as from the 1st July, 1901, and since that date there has been paid away in Old Age Pensions a total sum of £1,481,188 3s. 10d., which, with the cost of administration, £58,024 9s. 4d., proves that the State, under this head alone, has paid away within three years a total sum of £1,539,212 13s. 2d., or an average annual outlay of £513,000, equal to an average annual extra burden of 7s. 1d. on each head of population.

From the latest information derivable it would appear that out of a population of 65 years and over, totalling 41,529 persons, at least 20,000 were in receipt of pensions from the Government averaging for each person over £22 per annum.

The very large percentage of pensions to the total number entitled to pension allowances would appear to indicate that many are taking advantage of the provisions of the Old Age Pensions Act who are not morally entitled to its benefits, and also that some amendment of the Act is absolutely necessary, as already pointed out by the Board of Administration.

As compared with the Pension Acts of New Zealand and Victoria, the New South Wales Act is much more favourable to the Pensioner:—

Maximum Pension.

New South Wales	...	10s. per week	(Pensioner allowed to supplement his income up to 20s. per week, earnings and pension inclusive).
New Zealand	...	8s.	„
Victoria	...	8s.	„ (Allowed to supplement up to 10s. only).

In New South Wales, of every 1,000 persons over 65 years of age, 485 were in receipt of pensions. In New Zealand, 405 per 1,000 (subsequently reduced to 351).

Number of pensions in New South Wales	...	22,202
Average pension	...	£22 17s. 10d.
Average pension in New Zealand	...	£16 19s.
Average pension in Victoria	...	£17 6s. 4d.

THE CIVIL SERVICE SUPERANNUATION FUND.

This account as a separate fund was closed during the year by the passing of the Act No. 8 of 1903. Assented to on 19th October, 1903.

By the provisions of this Act the liability for payment of Pensions under the Public Service Act of 1902, and Civil Service Act of 1884, was, on the exhaustion of the Superannuation Account, transferred to the Consolidated Revenue.

Accordingly, on the 30th October, 1903, the Certificate of the Governor required under Clause 2 of the said Act was given, and the Old Accounts under the Superannuation Fund were closed, a special account being opened under the Consolidated Revenue for the same.

The

The credit balance on the old fund, which was brought over from June 30th, 1903, amounted to £17,263 6s. 6d.—to which, before the fund became exhausted, had been added by deduction from salaries, Schedule B., interest, &c., a sum of £6,878 16s. 4d., in all £24,142 2s. 10d., and against this was charged the following:—

	£	s.	d.
Payment of Pensions	22,810	6	6
Gratuities „	112	10	0
Refund of Contributions	1,219	6	4
	<hr/> £24,142 2 10		

The Civil Service Superannuation Fund was thus closed, and from the 30th October, 1903, under the provisions of Act No. 8 of 1903, the Pension Fund became a liability of the Consolidated Revenue.

The transactions for the 9 months' period to June 30th, 1904, show the following figures:—

	£	s.	d.
Pensions under Civil Service Act	84,990	4	11
„ „ Schedule B	1,981	18	11
Gratuities	548	19	8
Refunds of Contributions	6,451	13	5
Total Payments	<hr/> £93,972 16 11		

<i>Less—</i>	£	s.	d.
Receipts from deductions @ 4 per cent.	14,687	11	5
Balance, Savings on Schedule B	580	12	3
	<hr/> 15,268 3 8		

Total charge to Revenue in excess of former arrangement ... £78,704 13 3

See also Appendix O.

POLICE REWARD AND SUPERANNUATION FUNDS.

As these Funds are under the provisions of the same Act, they are here treated as one, although shown separately in the Treasurer's Accounts.

For the last five years, Votes in aid of the Police Superannuation Fund have been passed by Parliament, viz.:—In 1899–1900, £10,000; 1900–01, £15,000; 1901–2, £16,000; 1902–3, £16,000; and 1903–4, £16,000. These sums were carried as direct contributions to the Fund for payment of Pensions.

The year 1903–4 commenced with a total credit on the two Funds, of £14,955 5s. 0d., and closed with a balance to credit of £14,286 18s. 1d.

The

The receipts during the year were—

	£	s.	d.	£	s.	d.
From Fines	8,902	6	11			
„ Deductions from Salaries ...	9,024	10	10			
„ Consolidated Revenue Fund	16,000	0	0			
	<hr/>					
Total Receipts				33,926	17	9

The expenditure was—

On Pensions	28,974	13	7			
„ Gratuities	5,209	8	8			
„ Miscellaneous	411	2	5			
	<hr/>			34,595	4	8

or an excess expenditure over income of £668 6s. 11d., which was defrayed out of the balance brought over, viz., £14,955 5s. 0d., reducing it to £14,286 18s. 1d. Pensions lapsed during the year to a value of £1,818 14s. 7d., and new pensions were granted to an annual amount of £4,090 7s. 11d., or an increased rate payable of £2,271 13s. 4d.

RAILWAYS AND TRAMWAYS ACCOUNTS.

The total Loan expenditure on Railways and Tramways, as adjusted up to June 30th, 1904, is £48,546,009 19s. 4d., and the interest annually payable thereon at the average rate of 3·565 per cent., is £1,730,665 5s. 0d. These sums include all charges for Railways and Tramways, and, therefore, will not compare with the similar return given by the Railway Commissioners of Lines open for traffic only.

The total net collections from lines opened, as paid into the Treasury, were £4,263,743 18s. 10d., being an increase on the previous year's figures of £183,955 19s. 0d.

The total expenditure paid out of the Treasury, on account of the Management of the Lines, was £2,921,026 0s. 5d., or a reduction on the previous year's expenditure of the sum of £27,527 17s. 4d. The increase on Receipts and decrease in expenditure during the year represented, therefore, a total improvement in money value to the Revenue of £211,483 16s. 4d.

The net receipts, so far as the Treasury was concerned, amounted to £1,342,717 18s. 5d., and the interest payable being £1,730,665 5s. 0d., it follows that the State was a loser by the Railways and Tramways at the rate of £387,947 6s. 7d. per annum.

Reference was made in my last Report to the appointment by the Government of a Committee of leading Officers for the purpose of affecting an adjustment of the Railway Capital Accounts, both for Railways and Tramways. The Report of the said Committee was laid on the Table of the House on the 1st September, 1903.

The recommendations of the Committee, received the approval of the Government, and were forwarded to the Railway Commissioners on the 9th October, 1903, with information as to the adoption of such recommendations by the Government, accompanied by a request that, effect be given to the recommendations, and the adjusting entries made with as little delay as possible. Nothing was done, however, although repeated requests for action were made, until the 8th July, 1904, when the

the Railway Commissioners addressed a letter to the Minister for Railways, in which objection was taken to compliance with some of the requests made. It is regrettable that, owing to this delay, the accounts of this year will, to some extent, present the same divergencies in respect to Railways and Tramways as heretofore.

I have, however, framed a return, compiled on the figures as adjusted by the Committee, which may be of interest, as showing that during the last thirteen years the Railways and Tramways true earnings on lines open have not covered the interest payable by a total sum of £2,154,190. (See *Appendix N.*)

Amalgamating Railways and Tramways for the year 1903-4, the following results are shown:—

	£
Capital on lines open for traffic (interest-bearing only) ...	46,010,371
Interest payable	1,640,270
Interest earned	1,231,833

Thus the net revenue received from Railways and Tramways under the control of the Railway Commissioners fell short of the sum required to defray the charges for interest by £408,437, which includes the item of £75,000, instalment on Redemption Loan.

RAILWAY STATIONS AND TRAMWAYS ACCOUNTS.

On the 1st July, 1903, the system of Test Audit referred to in my last Report came into operation, and relieved my officers of the necessity of visiting the whole of the railway and tramway stations—which number about 400. The responsibility of the complete detail Audit, now rests with the Railway Traffic Auditor, and his work is reviewed by my Inspectors, on their test visits to the principal stations, while at the same time a watch is kept to see that every station is visited at least once a year. All the principal stations have been tested by my Inspectors, and they report that, generally speaking, a steady improvement is observed in the Station Accounts, although occasional laxity has been discovered, and a stricter scrutiny is apparently necessary in regard to Goods Accounts.

Three cases of fraud were discovered in the Department, and in one instance the Officer concerned committed suicide; the shortages were all recovered.

All matters of importance affecting the Accounts, were reported to the Railway Commissioners, and at once taken up by them.

The results of inspection have, on the whole, been decidedly satisfactory in connection with the Accounts of this Department. (*Appendix P.*)

SYDNEY HARBOUR TRUST.

The collections by the Trust amounted to £261,658 12s. 2d. From this sum £84,039 1s. 8d. must be deducted for general expenses and salaries of Board, which leaves the sum of £177,619 10s. 6d. as the amount available for payment of interest on the Capital Cost, which now stands at £5,140,371 13s. 5d.

Taking the average rate of interest payable on the Public Loan Works Debt, as in the case of the Railways and Tramways, viz., 3·565 per cent., a sum would be required for interest, of £183,254 5s., leaving a deficit on working of £5,634 14s. 6d.

The provisions of clause 75 of the Sydney Harbour Trust Act, No. 1 of 1901, referring to the establishment of a Sinking Fund to redeem the loans expended on the properties, &c., in the control of the Commissioners, cannot therefore be carried into effect for the year 1903-4.

Of the Capital Cost, £3,224,842 formed part of what is ordinarily known, as the Darling Harbour Resumptions, and £1,622,464 was transferred from expenditure formerly appearing under Harbours and Rivers. The expenditure by the Trust since its formation makes up the balance.

METROPOLITAN WATER SUPPLY AND SEWERAGE BOARD.

The matters alluded to in my last Report, as to illegal disbursements of moneys in increases to salaries, have been adjusted during the year under review, by Parliamentary sanction having been given to the payments made.

With the object of arriving at a satisfactory basis for the Capital Account of this Board, a Committee has been appointed by the Government to investigate the matter, and report thereon for consideration; with the view of adjusting the differences which have existed in the Statements hitherto made, and of establishing a definite basis upon which to base calculations for future Rate levies.

The Committee have the matter in a forward state, and will shortly prepare their report for the consideration of the Government.

HUNTER DISTRICT WATER SUPPLY AND SEWERAGE BOARD.

In the case of the properties vested in this Board, the Capital value has not, so I am informed, ever been settled, although the Board have drawn attention to the urgent necessity for action being taken on several occasions.

As in the case of the Metropolitan Water Supply and Sewerage Board, the value of the vested properties should be definitely settled, so that rates may be fixed on a correct basis.

Generally, until these matters as to Capital Value are settled, it is not possible to make any comments on the working transactions for the year which would prove of value, and in such case, matters can only be left to the Boards' reports when published.

LOAN ADVANCES TO MUNICIPALITIES FOR WATERWORKS.

The total amount of these Advances gazetted up to 30th June, 1904, was £577,556 13s. 2d., the original agreement for repayment of which was that annual instalments, including both Interest and Principal, and extending over one hundred years, should be made by the Municipalities concerned. (See *Appendix K*.)

This agreement has not been adhered to in all cases; indeed, in some of the larger municipalities, the matter of repayment has been shamefully neglected, the funds which should have been set aside for repayment to the Government, having been used for general purposes. This was particularly shown by a special inspection made of the Albury Water Accounts, where it was found that, while the Council was representing its inability to meet the payments due to the Government, it had illegally diverted from the Water Account sums, amounting in all to over £5,000, while its instalments due and unpaid, only amounted to a little over £3,000.

The

The municipalities principally in arrears are Albury, Armidale, Balranald, Bourke, Deniliquin, Hay, Moama, and Wentworth.

These Accounts have been taken in hand by the Treasurer, and will, in future, form a feature of my Inspectors reports.

In addition to the gazetted debts, there are costs of other works which have been undertaken by the Public Works Department, being extensions or additions to original schemes, carried out subsequently to the gazettal of the Council's indebtedness.

It was, I am informed, intended to add these costs to that originally gazetted; but the Department was instructed that such a course could not legally be carried into effect without an Amending Act. An Amending Bill was drafted, I am also informed, but has never been submitted to the Parliaments.

The total cost of these extra works is furnished to me as £39,591 15s. 2d., and of this sum £50 18s. has been repaid. The interest on such expenditure, extending over various periods between 1896 and 1904 inclusive, has not been paid.

Steps should be taken to declare the debt and to collect the arrears of interest without further delay.

The Amending Bill, if required, should also be placed under the consideration of Parliament at an early date.

ROYALTY ON COAL.

Owing to the basis of the examination of the credits under this head of Royalty Collections, and the form in which the Returns were presented to this Department for audit, not being considered satisfactory, investigation was made; and, with the co-operation of the Chief Inspector of Mines, and an officer of this Department, careful examination was made at representative mines, in the Newcastle and Maitland districts of the methods adopted by the Inspectors of Mines in checking the declared returns furnished by owners or lessees.

The investigation resulted in a series of important recommendations being submitted for the consideration of the Mines Department, in reference to the necessity for improved methods being applied locally, to the checking of the Statements furnished by the collieries. These recommendations, which are calculated to secure the due payments of all royalties on coal, levied in terms of the Acts and Regulations, have been largely adopted by the Mines Department, and instructions in terms thereof are being issued to the Inspectors of Mines.

The inspection was undertaken under disadvantages, as officers, other than those directly connected with the Department of Mines, are not legally entitled to examine the Books and Accounts of the various collieries; and until these legal disabilities have been removed, this Department can only rely largely upon the efforts of the Department of Mines, to devise and apply effective checks as to the amount of coal won subject to royalty.

It is suggested that when an amendment of the Mining Laws is contemplated, provision should be made to empower this Department to examine and inspect colliery books and accounts, so far as they relate to coal won.

The investigation also disclosed that the administration of the Mining Laws respecting royalties was not in accordance with the lines prescribed in Section 91 of the Crown Lands Act of 1884. That section provides that a *royalty of not less than 6d. per ton shall be imposed on coal* raised from lands leased; but notwithstanding these clear directions, 3d. per ton has been adopted as the standard price for small coal won from leasehold lands, whilst coal won and used for home consumption has been exempted from royalty. The questions of the rate and the exemption of payment of royalty on coal used for home consumption were separately submitted to the Attorney-General in April last (see *Appendix E*, Cases V and VI), and he advised that both actions were illegal, the Act prescribing a *minimum charge of 6d. per ton on ALL coal won*, which includes both the coal raised for ordinary sale, and that for use by the colliery proprietors. The Department of Mines was advised to this effect, on April 20th last, but, up to the date of this Report, no advice has been received as to any definite action being taken to impose the minimum rate as prescribed by law.

As regards the exemptions from royalty, the Under-Secretary for Mines has notified that royalty on Crown coal used for home consumption is being demanded from 1st July last. As showing the extent to which the coal has been used for colliery consumption, the following quantities were arrived at during the recent inquiry above alluded to in connection with the three mines, viz. :—

Coal used for Colliery Consumption, &c.

Stockton	...	...	...	...	about 5,440 tons per annum.
Pelaw Main	...	...	...	„	4,200 „
Stanford Merthyr	...	...	...	„	1,400 „
					11,040

And it is known, from inquiries instituted by the Mines Department, that the following collieries are using coal, for colliery consumption, on which they pay no royalty, viz. :—

Curlewis.	Dudley.
Gunnedah.	Hetton.
Lambton, No. 2.	Wickham and Bullock Island.
South Wallsend.	Metropolitan.

The annual returns of royalty paid and outstandings on coal won from leased lands, and quarterly returns of royalty paid and outstanding on coal won from land held under authorities granted under Section 28, Mining Act, 1874, and permits, Section 7 of Crown Lands Act, 1884, are now subject to the closest scrutiny, as well as the returns of cases in which action is being taken to recover royalty on Crown coal won without authority.

The action which has been brought about in these inquiries greatly improves the audit in this Department, by bringing under review all outstanding claims, and also simplifies the checking of the colliery books, returns, and records by the Mines Department. Under the incomplete method formerly existing, I find that compromises have been effected, and large sums written off, which were legally due to the State, on the bare authority of the Minister.

SEED WHEAT REPAYMENTS.

The payments made on account of seed wheat and fodder supplied to distressed farmers, during the season 1902-3, amounted to £82,014 12s. 0d., and the adjustments made during the following year (1903-4) were as follows:—

	£	s.	d.
Repayments on account of seasons <i>prior to</i> 1902-3 ...	19,657	13	10
Do do 1902-3	44,642	14	2
Total repayments during 1902-3	64,300	8	0

The unadjusted balances on 1902-3 season's operations was therefore, £37,371 17s. 10d.

Under the form of application which accompanied each supply, the recipient of the seed wheat and fodder undertook to pay the State, within two months after the succeeding harvest, the full cost of supplies, including freight and other charges.

The period for repayment expired about the middle of February last, but the time was subsequently extended to 31st March, after which it was decided that legal proceedings would be taken for all amounts owing. No general action was, however, taken, and the possibilities of recovering an appreciable portion of the large outstanding amount becomes more doubtful as time goes on. The mode of distribution and granting supplies might be improved, whilst the system of accounts as applied is not the best. Attempts have been made by this Department, to obtain particulars of each of the accounts open, and those in which the outstanding balances owing had been written off, but so far no satisfactory reply has been received. Action is being taken to introduce an improved system, and during the last financial year the vouchers to repayments were carefully scrutinised, with a view of allocating the recredits to the year's operations in which the payments were made.

According to a summarised return, giving details of the operations 1889-1904, the value of the seed wheat and fodder supplied to the farmers amounted to £125,239 14s. 0d., and the repayments to £81,089 14s. 7d., leaving a balance outstanding of £44,149 19s. 5d. The last-mentioned sum includes £37,371 17s. 10d. of the non-payments of season 1902-3, and the remainder represents the residue of the transactions for previous periods back as far as 1889. Authority has been obtained, under Executive authority, from time to time, to write off sums as irrecoverable, and this process will no doubt be repeated as some of the recipients participating in the distribution of the seed wheat, failed to reap the crops through stress of weather, rust, and other causes, whilst it is plainly evident there are others who, although benefited by the bountiful harvest, persistently ignore the obligation to repay.

PROSPECTING VOTE—GOLD AND OTHER MINERALS.

The review of the operations under the Prospecting Vote disclosed the fact that during the period the Vote has been in operation, Parliament approved of appropriations from the Revenue totalling £390,673. The expenditure therefrom amounted to the considerable sum of £347,321 12s. 9d., whilst the recoveries reached the very insignificant total of £522 1s. 0d.

The officials of the Department of Mines have recognised the inequitable conditions under which the Vote was being administered, and efforts were made to improve matters by drafting Regulations whereby the parties receiving aid from the
Prospecting

Prospecting Vote, were required to refund the amount of aid granted, if minerals in payable quantities were won. In the course of a personal examination, the smallness of the recoveries was gone into, and some of the cases of apparent default having been referred to the Crown Solicitor for recovery, it was ascertained that the validity of the regulations was questionable, on account of the terms of the vote failing to specify, that the aid given was only a loan. There appears to have been great laxity in the conduct of the business in earlier years, as a systematic method of accounting, should have resulted in recoveries in much greater proportion.

On the receipt of the Crown Solicitor's advice, the Department of Mines and this Department, under advice of the Crown Solicitor, arranged for a revision of the wording of the vote with the object of empowering the administrative department to enforce repayments, of part or whole of the aid, advanced when, in the opinion of the Prospecting Board, minerals had been won in payable quantities.

The proposed vote for the Estimates 1904-5 has been drafted in accordance with the amended form, and this Department has been advised that all grants as from 1st July of the present financial year will be made under an agreement based on the new conditions. The investigation disclosed that irregularities had taken place, in respect to the payments of aid by the Department, some being made contrary to the recommendations of the Prospecting Board, and in one particular case overpayments were made through erroneous certificates, the rates of payments recommended being in excess of the rates allowed for the strata of reef cut.

With a view of supplementing the action taken to have the administration of the vote placed on an improved basis, it has been suggested that the vote as amended for draft of Estimates 1904-5, should be passed as a distinct item of the year's Estimates, and so provide for a clear basis for record of recoveries.

Judging from the financial results, it is fair to assume that, the vote has not aided the mining industry to the extent contemplated by Parliament. The money spent would seem to have been loosely disbursed, without any practical attempt for some years to recover any portion of the heavy outlay.

It is only during the last year or so, that any steps have been taken to bring the accounts under a system, and there is reason to fear that a very considerable portion of the money spent has missed its object.

PASTURES PROTECTION BOARDS.

The Pastures Protection Act, which was assented to on December, 1902, provides for a fuller measure of local administration, in connection with pastoral matters than has hitherto prevailed.

The Act empowers the Boards to levy and collect rates, fines, and penalties, and disburse direct therefrom, instead of the transactions being conducted per medium of the Consolidated Revenue Account.

The Administration of the Act has been placed under the Department of Lands, which expended, during 1903-4, £3,469 12s. 4d. thereon, whilst the contribution of 3 per cent. as required by the 26th section of the Act to cover the cost of administration, yielded only £1,389 10s. 9d., or £2,080 1s. 7d. less than the outlay. The amount paid and payable might, however, be subject to revision, as it is not yet decided whether the gross or net receipts are subject to the 3 per cent. contribution.

This

This Department accepted the decision of the Crown Solicitor given on a special case submitted by the Lands Department in connection with the Forbes Board, and prepared a schedule for transmission to the Lands Department giving particulars of the amounts paid and payable by the respective Boards. According to that list, several of the Boards will be required to supplement the credits already made to the State, but the amount stated as payable will not reach, by a considerable sum, the difference between the cost of administration and the amount collected.

As there still seems some doubt as to the basis of the 3 per cent. contribution, the matter has been again referred, by the Department of Lands, to the Crown Solicitor for further decision.

Before the introduction of the existing system, it was the practice to pay temporarily the expenses of the whole administration direct from the Consolidated Revenue Account; under an appropriation styled "Prevention of Scab in Sheep," and to recoup the revenue by transfers at the close of each financial year of collections credited to the "Sheep Account," operated upon under "Special Deposits Account."

These collections to Sheep Account, as formerly emphasised, are now received by the various Boards.

The Sheep Account was closed on 29th June last, by transfer of the balance £1,428 3s. 7d., to the revenue in adjustment of the advances 1900-1. The outstanding amounts for each year, which will require to be adjusted before the "Prevention of Scab in Sheep Account" can be finally closed, are as follow:—

					£	s.	d.
1900-1	...	..	..	...	2,865	11	4
1901-2	...	...	...	...	24,140	11	7
1902-3	...	...	..	..	23,554	13	2
					<hr/>		
Total deficiency	..	...	...	...	£50,560	16	1

This total deficiency will be reduced by further recoveries, but it is not expected that any appreciable reduction will take place early, and, consequently, provision should be made on the Estimates of 1904-5 for Parliamentary approval to close the account so far as the Treasurer is concerned; any subsequent recoveries should be credited to the revenue in the usual way.

Provision has been made in the Act for special audits of the Board's Accounts under section 24, sub-section 3, under authority of the Governor and Executive Council, whilst section 16, sub-section (c) empowers the Treasurer, or the head of the Administrative Department (Lands) to authorise inspections of the books and accounts.

The credits to Consolidated Revenue Account, under the 26th section, have been checked by the figures given in the balance statements published in Gazette, but it may be found necessary to verify these figures by local inspection under the authority aforementioned.

The number of Boards gazetted under the Act at the close of the financial year under review was sixty-six. The statutory obligations as prescribed in section 17 as regards the publication of yearly statement of accounts have been complied with by all Boards with the exception of Brewarrina.

FLOATING ADVANCES.

This matter, to which the attention of the Treasurer was first called last year, has been dealt with in such a manner as to ensure a very great improvement in the Accounts. (See *Appendix F.*)

The instructions since issued are explicit, and an annual adjustment will in future be insisted upon in every instance, whether Loan, Revenue, or Trust Funds.

Considerable difficulty has been experienced in effecting adjustments of old Advances, but these are now fairly in hand, and will, it is expected, be shortly complete.

INSPECTION OF ACCOUNTS AND STORES.

In compliance with the directions contained in Section 50, sub-section 3, Audit Act 26 of 1902, reports have been regularly forwarded, to the Colonial Treasurer, of the result of all inspections, of the manner in which the books, accounts and other documents have been kept, and of the state of the several offices and stores, with a Statement of all sums found to have been omitted to be collected, or not duly accounted for.

General Inspection of the Books and Accounts of Accounting Officers.

The Accounts of the whole of the ministerial and sub-departments, city and suburban, have been carefully inspected during the year under review, and as a result of such inspection large amounts, formerly outstanding, have been recovered, or are in course of recovery. The cases of default discovered in these Accounts have been very few. In one department, however, it was shown that the Government had suffered loss to a considerable extent; through the receipt, by a certain officer, of commissions from tradesmen, in which connection the necessary action was taken by the law officers of the Crown.

The country inspections have, on the whole, been completed during the year, the only exception being a few small offices whose collections are only about £100 per annum, and the inspection of which, owing to their isolated position, would not warrant the expense of visiting. Such accounts are subjected to an inspection by Police Magistrates, and the senior officer of police. Only two cases of default were discovered among the country officers, both of whom have been dismissed. No loss has resulted to the Revenue.

In connection with the statutory inspections of the Accounts of Official Assignees, Registrar in Bankruptcy, Curator of Intestate Estates, and the City Council, a short Act is necessary to transfer the duty of inspection from the Treasurer to the Auditor-General, so as to ensure uniformity in the administration of audit.

The total number of general inspections made during the year throughout the city, suburbs, and country was 812; this number was exclusive of Railway and Tramway Station Accounts, Old-age Pensions, and Inspection of Stores.

A number of special investigations were made in connection with the Accounts of several head departmental offices, principally in regard to overpayments to contractors and others. Generally, the accounts in this respect have been found
satisfactory;

satisfactory; but in one or two cases lengthened investigation was found necessary, and departmental changes have been effected in the personnel of the staff, which, with the continuance of the close investigation made by my officers, will, it is hoped, result in large improvement and greater safety in the conduct of accounts.

Similar investigations were, from time to time, also made of the accounts and balance-sheets of the Mount Kembla Art Union, and, in certain cases, in country towns water supply accounts, the results of which were that the accounts were found to be kept in anything but a satisfactory manner. Special reports were made in each case.

In dealing with uncollected Revenue in some of the country districts, it was found that the collection of the statutory fees, under the Dog and Goat Act, had been neglected, and, so far, no satisfactory departmental action has been taken in regard to the representations made from this office. It was ascertained that, in certain districts, the enforcement of the registration directed by law had been allowed to fall into disuse, and that the police authorities exercised their discretion as to the enforcement or otherwise of the law. It is considered that registration should be insisted on, as directed by law, or steps taken to have the Act repealed, if found to operate too harshly; for it is manifestly impossible to institute any satisfactory check for the collection of this class of Revenue, unless a uniform system in the enforcement of statutory provisions is adopted.

Inspection of Stores and Supplies.

In my report of last year I drew attention to the provisions of clause 50 of the Audit Act of 1902 as having already proved beneficial in their operations. During the course of the financial year 1903-4 the inspection of stores was more thoroughly gone into than had been possible earlier, and apparently with very satisfactory results; but in a matter which is spread over so wide an area, and in which so many different supplies are involved, it is extremely difficult (where check on transactions has been neglected for so many years) to bring in a satisfactory system in a short period. The arrangements necessary have now, however, been made, and officers appointed under the powers given to me in section 12, to take stock of all stores and supplies, the number of these officers, so appointed, being 114. These officers, on my behalf, take stock of the stores in hand, compare them with the accounts, and forward the report to me; my Inspectors then make this return the basis of their test audit.

During the course of the year many valuable suggestions have been made for improvements in the recording and care of supplies, and the close check and investigation now exercised will, it is confidently anticipated (by the restriction placed upon extravagant or careless use of stores), lead to very considerable saving in the course of the year.

In the Appendix will be found a Statement (*Appendix Q*), showing the balances of stores on hand at last stock-taking, as disclosed by the returns of the various Departments in terms of the Audit Act. These returns, while not, on the whole, satisfactory, show that the Government Departments held materials of the value of £900,241 11s. The importance of inserting such a provision as section 50 of the Audit Act is so obvious, from the large values concerned, as to need no further remark by me.

Attention

Attention is called to my Report of last year, in connection with the conflict of the provisions, for placing the inspection of stores under proper audit, and it is again brought under notice that a short amending Act is required, to place the audit and inspection of stores, definitely under the supervision of the Auditor-General.

In the course of inspection it was found that a difficulty had arisen in connection with the purchase of materials for lines, which it had been intended to put under construction; but when the sudden stoppage of Loan Works occurred, these lines were not proceeded with, and the materials which had been charged to Loan Votes were left on hand, with no immediate likelihood of their being required for use. The votes affected were :—

	£	s.	d.
Temora to Barellan—Sleepers, plant, and stores ...	13,927	3	5
Cobar—Wilcannia ,, ,, ...	6,687	14	7
Bogan Gate—Bulbodney ,, ,, ...	10,753	17	8
Manilla to Barraba ,, ,, ...	1,543	13	2
<hr/>			
Total value 	£32,912	8	10

These materials stand as charged to the Loan Votes, although the works are not in progress. Steps will be taken to see that these materials are properly adjusted.

A more serious matter is the discovery of certain charges, made to the Loan Votes, as for Permanent-way materials, the same never having been issued to the lines charged with their cost, to the value of £28,169 7s. 3d. These transactions appear to me most irregular, and likely to lead to serious error in the future. The matter is now being taken up with the Department of Public Works.

MISCELLANEOUS.

The usual Certificates of Discharge have been issued to the Treasurer under Section 46 of the "Audit Act of 1902." The amounts disallowed are shown on Appendix A.

The sum of £3,750,639 18s. 11d., for payments made by the Treasurer during the period 1900–1 to 30th June, 1904, before obtaining warrant or appropriation, though subsequently covered by Parliamentary Appropriations, still awaits the passing of an Indemnity Act.

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. :—

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 B.*)

Statement

Statement of Surcharges raised upon the Revenue and Expenditure Accounts ; and the amounts recovered or in course of recovery. (*Appendix C.*)

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 D.*)

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." (*Appendix E.*)

Statement of Advances to Trustees, Public Officers, and others, which have not been adjusted at this date. (*Appendix G.*)

The Annual Report of the Public Accounts Committee, appointed under Section 16 of the "Audit Act of 1902," is appended to this Report, as required by Subsection 5 of the above Section. (*Appendix S.*)

Cases of Default.

The following cases of default occurred during the past year, viz. :—

T. E. Skerritt, Clerk, Board of Health, £4 0s. 4d. Recovered. Officer dismissed.

G. H. Stannard, Local Officer, Public Works Department, Central Railway Station Site, £29 7s. 1d. Recovered from Treasury Guarantee Fund. Officer levanted.

H. A. Wilson, Storekeeper, Little Bay Hospital, £11 4s. 4d. Recovered. Officer dismissed.

P. F. Wood, Officer-in-Charge, Water Conservation, Dubbo, temporary misappropriation of public moneys. Officer dismissed.

C. H. Emery, Clerk-in-Charge, Local Land Board, Goulburn, £42. Recovered. Officer dismissed.

W. Marsh, Clerk of Petty Sessions, &c., Grafton, £14 16s. 1d. Recovered, from salary, &c., £9 6s. 4d., and from Treasury Guarantee Fund, £5 9s. 9d. Officer dismissed.

J. H. Fitzsimmons, Assistant Paymaster, Chief Cashier's Office, Railways, £51 18s. 10d. Recovered. Officer committed suicide.

George Dunn, Porter, Railway Station, Parkes, £30 16s. 9d. Recovered. Officer dismissed.

William John Wright, Junior Porter, Railway Station, Ashfield, £27 5s. 3d. Recovered from Treasury Guarantee Fund, £16 13s. 6d., from relatives £10 11s. 9d. Officer absconded.

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 ; and the balances shown on the various accounts have been compared with the Bank Sheets furnished by the Banks keeping the Government Account, and 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.

SYNOPSIS OF REPORT.

The most important points, as shown by the transactions of the year under review, are :—

<i>Consolidated Revenue Fund.</i>					£	s.	d.
Total Receipts showing	...	...	...	...	11,352,195	0	1
Total Disbursements	...	...	...	...	11,391,903	6	4
Excess Disbursements over Receipts	...	...	...	...	39,708	6	3
The Actual Cash Deficiency on the Current Consolidated Revenue Fund at the 30th June, 1904, was	...	...	...	...	524,064	3	11
The total Deficiency, funded and floating, on the Consolidated Revenue Fund up to and including the 30th June, 1904, was	...	...	...	...	2,501,690	4	5
This Deficiency entails a liability upon the Revenue of the year 1904-5 of	...	...	...	...	833,707	19	5

The *Expenditure during 1903-4* includes :—

Under Appropriations by Parliament	...	...	11,249,989	16	3
Under State Children's Relief Act	...	...	10,642	19	1
Under Treasurer's Advance Vote (to be recovered)	...	...	61,372	13	0
Under Treasurer's Advance Vote (to be appropriated)	69,897	18	0

Total appropriated and disbursed	11,391,903	6	4
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The Expenditure was (on the whole Vote) kept within the total sum appropriated by Parliament.

For the last six years, the Expenditure from the Consolidated Revenue Fund has been in excess of the Receipts.

The Old Age Pensions have, during the last three years, necessitated the payment of £1,539,212 13s. 2d.

Trust Funds.

The whole credit balance of the Trust Funds (Ordinary), and a large portion of the Special Deposits, were required as cover for the Loan and Consolidated Bank overdrafts at 30th June, 1904, of	2,506,709	0	7
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The Special Trusts and Redemption Funds, and Miscellaneous, were not in use, as cover for overdraft, at the close of the year.

General Loan Expenditure.

The Proceeds of Stock sold were	...	...	...	3,549,691	7	2
The Total Liability incurred, being—						
Face Value of Stock, was	...	...	...	3,592,394	0	0
The Total Loan Expenditure (net) was—						
Expenditure on State Works	...	...	...	2,209,608	6	9
„ on Commonwealth Works	...	...	...	6,009	12	0
Repayment of Loans totalled	...	...	...	473,100	0	0
The Public Debt, on all services, including the Floating Debt, was	...	...	...	82,540,289	11	9
The amount by which such debt was increased during 1903-4	...	...	...	1,518,325	4	10
The Total Interest payable on the whole Public Debt as above was	...	...	...	2,841,367	17	2
The Interest paid on other Accounts (including bank overdrafts) during the year 1903-4, was	...	...	...	133,793	0	2
The value of Debentures and Treasury Bills finally discharged, was	...	...	...	775,000	0	0

CONCLUDING

CONCLUDING REMARKS.

The Treasurer's Statements of Account were first received by me for examination on 30th July last, and the necessary corrections or alterations pointed out upon Audit having been agreed to, or accepted, the Accounts were placed under final revision on the 17th August.

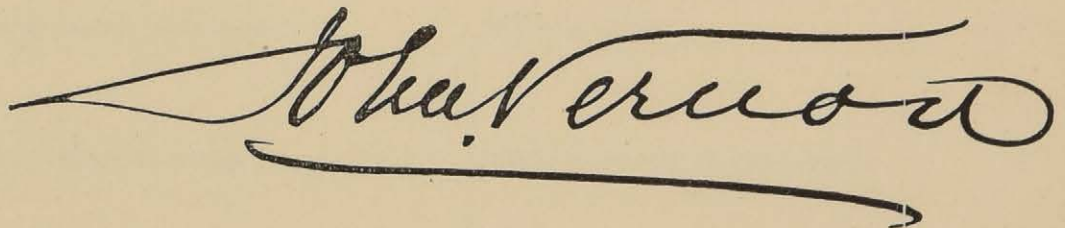
The operation of the Act made it possible for my Officers to bring their audit and examination well forward by personal inspection, at the Treasury and other Departments, and to this cause is largely attributable the comparatively early issue of the correct audited figures.

In reference to the Report itself, it has been framed and completed, upon the lines indicated in the closing paragraphs of my Report, upon the Accounts of 1902-3.

I trust that it will be found to give a simple, clear, and complete review of the Treasurer's transactions, and their effect upon the finances of the State.

Diagrams, illustrative of the subjects treated, are given in three cases, and will be found useful, as showing, at a glance, the results of transactions which might, otherwise, necessitate very close and troublesome combinations of figures.

The courtesy and help rendered by the Officers of the Treasury and other Departments, and the general assistance given in the Audit of the Accounts, are gratefully acknowledged.

A large, elegant handwritten signature in dark ink, reading "H. V. Vernon". The signature is written in a cursive style with long, sweeping strokes, particularly in the first and last letters. It is positioned centrally above the title "Auditor-General".

*Department of Audit,
Sydney, 25th August, 1904.*

Auditor-General.

APPENDIX A.

DISBURSEMENTS during 1903-4 WITHHELD from CERTIFICATES OF DISCHARGE to the Colonial Treasurer.

Appropriation Act, Item No., or Loan Act.	Head of Account.	Reason of Certificate being withheld	Amount.
			£ s. d.
	CONSOLIDATED REVENUE ACCOUNT.		
	Special Expenses of Parliamentary Witnesses	Without warrant.....	6 17 0
	In anticipation of Loans, Lismore Sewerage	Without warrant or appropriation..	0 1 0
	Expenditure Suspense Account	„ „ ...	*390,549 7 7
	Total Disallowances		£ 390,556 5 7
	* Transferred during the year to Appropriation.		

APPENDIX B.

STATEMENT OF TRANSFERS of APPROPRIATIONS during 1903-4 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.		
7	Legislative Council and Assembly	350 0 0	4,640 0 0	4,990 0 0	143	To pay interest on uninvested cash balances—Trust accounts, &c.	26
11	Colonial Secretary	133 6 8	8,448 0 0	8,581 6 8	194	Department of Lands	37
13	Aborigines Protection Board	1,250 0 0	13,153 0 0	14,403 0 0	143	To pay interest on uninvested cash balances—Trust accounts, &c.	26
15	Institutions for the Insane generally.....	1,500 0 0	122,315 0 0	133,865 0 0	114	Government Printer.....	24
		2,700 0 0			143	To pay interest on uninvested cash balances, &c.	24
		7,000 0 0			154	Darling Harbour Resumptions—Interest	22
		350 0 0			154	" "	26
16	Lunatic Patients	600 0 0	1,000 0 0	1,930 0 0	15	Institutions for Insane generally	2
16	"	330 0 0					20
20	Coast Hospital	1,200 0 0	16,241 0 0	17,441 0 0	154	Darling Harbour Resumptions—Interest	26
21	Maintenance of the Destitute Sick ..	3,400 0 0	22,000 0 0	25,400 0 0	154	" "	26
22	Government Statistician	100 0 0	8,583 0 0	8,683 0 0	143	To pay interest on uninvested balances	26
24	Government Asylums for the Infirm.....	5,000 0 0	61,635 0 0	76,135 0 0	114	Government Printer.....	24
		8,000 0 0			154	Darling Harbour Resumptions—Interest	25
		1,500 0 0			256	Cost of subsidising Agricultural Societies, &c.	22
27	Fisheries Commission	80 0 0	7,735 0 0	7,902 10 0	154	Darling Harbour Resumptions—Interest ..	26
27	"	87 10 0			194	Department of Lands	7
38	Stores Supply and Tender Board	500 0 0	132,437 0 0	134,358 14 6	25	State Childrens Relief Department	19
		78 8 8			29	Botanic Gardens	8
		94 16 3			31	Government Domain, outer	8
		25 1 8			32	Garden Palace Grounds	8
		103 7 11			33	Centennial Park	8
		50 0 0			115	Explosives	19
		300 0 0			116	Board of Health	19
		100 0 0			220	Roads and Bridges	16
		670 0 0			221	Harbours and Rivers	16
39	Charitable Institutions aid	2,060 0 0	38,000 0 0	40,060 0 0	154	Darling Harbour Resumptions—Interest	26
53	Newcastle Hospital Maintenance—seaborne patients	50 0 0	300 0 0	350 0 0	154	" "	26
65	Rewards for Apprehension of Offenders	400 0 0	225 0 0	625 0 0	220	Roads and Bridges	26
71	Municipal Rates on Government Buildings.....	2,200 0 0	12,000 0 0	14,400 0 0	154	Darling Harbour Resumptions—Interest	25
71	" "	200 0 0			154	" " " "	26
73	Freight, Insurance, &c.	50 0 0	1,600 0 0	2,820 0 0	63	Burial of Destitute Persons	4
		300 0 0			143	To pay Interest on Uninvested Cash Balances, &c.	24
		870 0 0			154	Darling Harbour Resumptions—Interest.....	26
108	Relief to Sufferers by Flood.....	50 0 0	50 0 0	100 0 0	154	" " " "	26
132	Advertising	400 0 0	5,500 0 0	5,900 0 0	154	" " " "	25

APPENDIX B—continued.

Vote Increased.		By—	From—	To—	By Transfer from Vote.		No. of Executive Authority.
Item No.		£ s. d.	£ s. d.	£ s. d.	Item No.		
136	Exchange on Remittances	{ 3,000 0 0 1,500 0 0 200 0 0 4,500 0 0 }	{ 10,000 0 0 }	19,200 0 0	{ 154 154 143 256 }	Darling Harbour Resumptions—Interest	22
						Interest on Uninvested Cash Balances, &c.	25
						Subsidising Agricultural, &c., Societies	26
137	Commission on Payment of Debentures and Interest.....	100 0 0	600 0 0	700 0 0	143	Interest on Uninvested Cash Balances, &c.	26
145	Unforeseen Expenses.....	310 0 0	2,000 0 0	2,310 0 0	154	Darling Harbour Resumptions—Interest	26
150	Interest on Advances by Banks in London	6,990 0 0	2,500 0 0	9,490 0 0	154	„ „ „	26
153	Bubonic Plague—Expenses, &c.	1,150 0 0	4,000 0 0	5,150 0 0	220	Roads and Bridges	26
158	Gratuities to Officers on Retirement.....	3,650 0 0	4,500 0 0	8,150 0 0	220	„ „ „	26
171	Department of Attorney-General and Justice	500 0 0	47,850 0 0	48,350 0 0	178	Coroners	21
177	District Courts	225 0 0	5,793 0 0	6,018 0 0	191	To Provide for New Positions	24
		{ 140 0 0 125 0 0 150 0 0 100 0 0 1,000 0 0 165 0 0 }	{ 88,352 0 0 }	90,032 0 0	{ 173 176 184 188 189 191 }	Prothonotary and Divorce Court	26
179	Petty Sessions.....					Probate and Intestate Estates Office	24
						Expenses Inquiries under Commission Act.....	21
						To pay officers who may be granted extended leave.....	21
						Cost of Postage and Telegraphic Messages.....	21
						To Provide for New Positions	24
180	Prisons	250 0 0	103,529 0 0	103,779 0 0	220	Roads and Bridges	26
181	Public Service Board.....	100 0 0	6,849 0 0	6,949 0 0	220	„ „	26
		{ 650 0 0 200 0 0 }	{ 5,500 0 0 }	6,350 0 0	{ 114 220 }	Government Printer	23
187	Adjustments of Salaries under Increment Regulations.....					Roads and Bridges	26
		{ 100 0 0 600 0 0 }	{ 6,000 0 0 }	6,700 0 0	{ 172 154 220 }	Master-in-Equity	24
192	Legal Expenses, all Departments					Darling Harbour Resumptions—Interest. (£300)	26
						Roads and Bridges (£300)	26
194	Department of Lands	2 14 10	219,816 0 0	219,818 14 10	12	Auditor-General	9
195	Land Appeal Court	150 0 0	700 0 0	850 0 0	194	Department of Lands	23
		{ 100 0 0 183 7 2 }	{ 7,755 0 0 }	8,038 7 2	{ 154 194 }	Darling Harbour Resumptions—Interest.....	25
196	Western Land Board					Department of Lands	49
198	Compensation, Resumption of Land for Roads	3,500 0 0	2,000 0 0	5,500 0 0	197	Pastures Protection Act	19
		{ 6,000 0 0 2,000 0 0 }	{ 67,340 0 0 }	75,340 0 0	{ 194 197 }	Department of Lands	20
216	Survey of Lands.....					Pastures Protection Act	20
					{ 220, 221, or 222 }	Roads and Bridges, &c.....	15
223	Miscellaneous (Public Works).....	5,590 5 11	45,000 0 0	50,590 5 11			
226	Labour Commissioners, &c.	950 0 0	7,476 0 0	8,426 0 0	220	Roads and Bridges	26
227	Public Instruction	3,500 0 0	826,051 0 0	829,551 0 0	154	Darling Harbour Resumptions—Interest	25
243	Educational Institutions—Aid	1,140 0 0	7,000 0 0	8,140 0 0	154	„ „ „	26
258	Reclamation of Sand-drift, Newcastle	100 0 0	100 0 0	200 0 0	251	Agriculture	8

APPENDIX C.

SURCHARGES raised under the 47th Section of the "Audit Act of 1902."

[illegible]

APPENDIX C—continued.
SURCHARGES raised, &c.—continued.

Officer Surcharged.	Amount of Surcharge.	Recovered.	Explained.
EXCESS DISBURSEMENTS.			
Recovered by Inspection.			
Colonial Secretary :—	£ s. d.	£ s. d.	£ s. d.
Under Secretary	166 11 11	0 10 0	{ 143 11 11
Boarding-out Officer	12 17 2	4 12 2	{ *22 10 0
Inspector-General of Insane	26 9 10	20 9 10	{ 3 10 0
President, Sydney Harbour Trust.....	21 19 8	8 12 9	{ *4 15 0
Director, Government Asylums.....	1 17 3	1 1 11	{ 6 0 0
Secretary, Aborigines Protection Board	1 11 11	0 12 3	{ 13 6 11
Director, Botanic Gardens	4 5 10	4 5 10	{ 0 15 4
			{ 0 19 8
Treasurer and Secretary for Finance and Trade :—			
Under Secretary	375 13 5	365 13 5	10 0 0
Superintendent of Navigation	7 5 11	1 9 5	5 16 6
Railway Commissioners	120 3 4	69 17 9	50 5 7
Public Service Tender Board	10 12 10	8 10 3	2 2 7
Taxation Commissioners	0 3 10	0 3 10	.....
Commissioner for Stamps	0 5 0	0 5 0	.....
Advances to Settlers' Board	101 0 0	85 0 0	16 0 0
Chief Medical Officer	31 1 1	31 1 1	.....
Attorney-General and Justice :—			
Under Secretary	38 13 6	3 0 5	35 13 1
Comptroller-General of Prisons.....	0 9 7	0 9 7	.....
Sheriff	0 1 9	0 1 9	.....
Secretary for Lands :—			
Under Secretary	53 18 11	3 12 11	50 6 0
Trustees, Road Springwood to Hawkesbury.....	1 0 0	.....	*1 0 0
Secretary for Public Works :—			
Under Secretary	85 2 5	40 11 6	{ 35 14 1
Secretary, Metropolitan Board of Water Supply and Sewerage	218 2 11	215 6 8	{ †8 16 10
Do Hunter do do	0 1 8	0 1 8	{ 2 16 3
Secretary for Mines and Agriculture :—			
Under Secretary	3 8 9	0 3 6	3 5 3
Public Instruction, Labour, and Industry :—			
Under Secretary	122 6 3	28 9 6	{ 0 3 6
Curator, Australian Museum	0 3 0	0 3 0	{ †93 13 3
Trustees, Art Gallery	0 3 0	.....	{ 0 3 0
Government Astronomer.....	0 3 4	0 3 4	{ 0 1 0
Superintendent, N.S.S. "Sobraon"	0 2 0	0 1 0	{ 0 1 0
Total, Examination	£ 1,405 16 1	894 10 4	{ 408 15 8
			{ †102 10 1

SUMMARY.

Surcharges Recovered, 1903-4.

	£ s. d.	£ s. d.
Revenue Recovered—		
Inspection of Accounts	332 15 5	
Examination of Accounts	573 12 2	
		906 7 7
Excess Disbursements Recovered—		
Inspection of Accounts	613 16 3	
Examination of Accounts	894 10 4	
		1,508 6 7
Total		£2,414 14 2

STORES.

Recoveries, 1903 4.

	Value. £ s. d.	£ s. d.
Typewriters	£2 10 0	
Bag	9 10 0	
Two Despatch Boxes	20 0 0	
Webster's Dictionary	2 10 0	
Furniture, &c.	100 0 0	
Die and Plate	45 0 0	
Total		259 10 0

IN COURSE OF RECOVERY.

Typewriter		20 0 0
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* Items written in by Executive Council Minute.

† Items under consideration which may be recovered.

APPENDIX D.

AUTHORITIES GRANTED during 1903-4 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 Minute.	Service.	Reason why Vouchers were deficient or Relief from Surcharge granted.
RECEIPTS.					
RELIEF FROM SURCHARGE.					
COLONIAL SECRETARY:—	£ s. d.				
Sydney Harbour Trust.....	191 3 10	1901-1902 and 1902-1903	51	Rent and Wharfage	Amounts irrecoverable.
" "	201 12 4	1902-1903 and 1903-1904	13	" " &c.	" "
TREASURER AND SECRETARY FOR FINANCE AND TRADE:—					
Shipping Master	4 6 6	1892 to 1899-1900	40	Fees	Amounts irrecoverable.
Railway Commissioners	82 11 11	1902-1903 and 1903-1904	44	Freight, &c.	" "
ATTORNEY-GENERAL AND JUSTICE:—					
Under Secretary, Attorney-General and Justice.	1 5 9	1903-1904	51	Fees of Court	Money destroyed by fire, with premises used as Court-house, Bateman's Bay.
SECRETARY FOR LANDS:—					
Late Land Agent, Casino.....	32 0 0	1888	11	Instalment—Conditional Purchase	Amount irrecoverable—death of Land Agent.
DISBURSEMENTS.					
RELIEF FROM SURCHARGE AND ALLOWANCE OF EXPENDITURE WITHOUT WRITTEN VOUCHERS.					
COLONIAL SECRETARY:—					
Under Secretary, Colonial Secretary's Department.	16 2 6	1903-1904	18	Relief of Destitute Persons	Acquittances not obtainable.
" " " "	16 10 0	1903-1904	13	" " " "	" "
" " " "	3 4 0	1903-1904	16 {	Expenses of Northern tour of His Excellency the State Governor.	" "
" " " "	3 10 0	1903-1904			" "
" " " "	1 10 0	1903-1904	25	Relief of Destitute Persons	" "
Boarding-out Officer, State Children's Relief Department.	4 15 0	1903-1904	10	Support of ex-ward, State Children's Relief Department.	" "
" " " " " "	2 5 0	1902-1903	15	Over-payment for State Child	Amount not obtainable.
Sydney Harbour Trust	5 9 7	1902-1903	45 and 50	Overtime, crews of "Dayspring" and "Dawn" ...	Vessels lent for picnics, at request of Minister.
TREASURER AND SECRETARY FOR FINANCE AND TRADE:—					
Superintendent of Navigation	1 4 0	1901-1902	33	Wages	Original receipts mislaid, and duplicates not obtainable.
" " " "	1 3 4	1901-1902	33	Allowance.....	
Railway Commissioners	82 1 11	1902-1903	40	Wages	Wages bag missing.
ATTORNEY-GENERAL AND JUSTICE:—					
Under Secretary, Attorney-General and Justice.	10 0 0	1902-1903	34	Postage Stamps	Stamps could not be satisfactorily accounted for.
Comptroller-General of Prisons	150 0 0	1903-1904	9	Travelling Expenses, Comptroller, whilst in Europe, &c.	Acquittances not obtainable.
SECRETARY FOR WORKS:—					
Under Secretary for Public Works.....	22 15 0	1903-1904	20	Wages, Water Conservation	" "
Trustees of Road	1 0 0	1902-1903	25	Road, Springwood to Hawkesbury River.....	" "
SECRETARY FOR MINES AND AGRICULTURE:—					
Under Secretary for Mines and Agriculture	111 19 2	1902-1903	3	Travelling Expenses	Commercial Agent in the East (Mr. Whiteley) having died.
" " " " " "	12 0 2	1903-1904	20	General "	" " " "

APPENDIX E.

CASES SUBMITTED during 1903-4 by Auditor-General, under SECTION 15 of Audit Act, 1902, to the ATTORNEY-GENERAL and CROWN SOLICITOR, and the OPINIONS obtained thereon.

CASE I.

Department of Audit, 31 October, 1903.

For Legal Opinion as to the Reading of Clause 41, Audit Act, No. 26, of 1902.

Sir,

A difficulty having arisen in connection with the reading to be attached to sub-section (b) of the 41st Clause of the Audit Act of 1902, I shall be glad to obtain an authoritative decision thereupon.

The sub-section referred to, in continuance of sub-section (a), reads thus:—"The payment of the account has been authorised by the responsible Minister of the Crown of his Department, or by some Officer appointed by such Minister in that behalf."

No exceptions to the provisions of this enactment are mentioned in the Act, and the following questions have arisen:—

1. Is it necessary that the Minister, or his appointed Deputy, shall authorise *all* accounts of expenditure, whether connected with the ordinary services of Departments, or of Corporations such as the Railway Commissioners, the Sydney Harbour Trust, and the Boards of Water Supply and Sewerage, &c., working under special Acts of Parliament, assented to *either before or after the date* of the Act 26 of 1902?
2. Is the authority of the Permanent Head of the Department (without special authority, in writing, by the Minister) sufficient to justify the Auditor-General in accepting all the ordinary expenditure of the Department on the signature of such Permanent Head?
3. If any special and particular authority is necessary, must such authority under the terms of the clause specify a limit in amount, or can it be of such a character as to cover the appropriations by Parliament for the regular services of the Financial Year?
4. In the case of one Department performing work on behalf of another, is a special authority by the Minister necessary upon the accounts, or would the general authority contained in the request for the performance of the work be sufficient?

To give an illustration—

The Fitzroy Dock is under the management of a Committee of Officers, the Chairman of whom is the President of the Sydney Harbour Trust.

The Minister for Works, requiring certain repairs to a launch, estimated to cost £500, forwards a request to the Chairman of the Committee to undertake the repairs required, at the cost mentioned.

Would such request be taken (under the provisions of Clause 41, sub-section (b)) as appointing the Chairman to authorise accounts, up to the limit mentioned on behalf of the Minister, or would it be necessary for the said Minister to specially notify that the Chairman is so authorised, or to nominate some other person to sign the accounts on his behalf?

5. Is the Auditor-General correct in reading the clause in strict conformity with its literal interpretation, that "No accountant shall pay any account unless, &c.," or does the sub-clause carry the meaning that the accounts mentioned therein are only those which lie outside of the ordinary Departmental expenditure on Salaries, Wages, and Contingencies, as voted by Parliament specifically, and that therefore the application of the provisions of the sub-clause 1 (b) only applies to accounts which do not come within the ordinary annual services as voted?

May I request the favour of an early reply?

I have, &c.,

J. VERNON,

Deputy Auditor-General.

The Crown Solicitor, Sydney.

Sir,

Crown Solicitor's Office, Sydney, 17 November, 1903.

With reference to your letter of the 31st ultimo, in which my advice is sought on the following questions, in connection with section 41 of the "Audit Act 1902":—

1. Is it necessary that the Minister or his appointed Deputy shall authorise all accounts of expenditure, whether connected with the ordinary services of Departments, or of Corporations, such as the Railway Commissioners, the Sydney Harbour Trust, and the Board of Water Supply and Sewerage, &c., working under special Acts of Parliament, assented to either before or after the date of the Act 26 of 1902?
2. Is the authority of the Permanent Head of the Department (without special authority in writing by the Minister) sufficient to justify the Auditor-General in accepting all the ordinary expenditure of the Department, on the signature of such Permanent Head?
3. If any special and particular authority is necessary must such authority under the terms of the clause specify a limit in the amount, or can it be of such a character as to cover the appropriations by Parliament for the regular services of the Financial Year?
4. In the case of one Department performing work on behalf of another, is a special authority by the Minister necessary upon the accounts, or would the general authority contained in the request for the performance of the work be sufficient?

APPENDIX E—*continued.*

5. Is the Auditor General correct in reading the clause in strict conformity with the literal interpretation, that "No accountant shall pay any account unless, &c.," or does the sub-clause convey the meaning that the accounts mentioned therein are only those which lie outside of the ordinary Departmental expenditure in Salaries, Wages, and Contingencies, as voted by Parliament specially, and that, therefore, the application of the provisions of sub-clause 1 (b) only applies to accounts which do not come within the ordinary annual services as voted ?

I have the honor to advise, as follows :—

1. It is necessary that the Minister or his Deputy should authorise the payment of all the accounts of his Department ; but the provisions of section 41 will not apply to the Railway Commissioners, the Sydney Harbour Trust, or the Water and Sewerage Board, the particular Acts which deal with those Corporations and their expenditure not having been impliedly repealed by the Audit Act, which is a general enactment.
2. The appointment by the Minister should, I think, be in writing, otherwise there would be no evidence of its having been made.
3. The Minister may, when making the appointment, specify the amount up to which the officer appointed by him may authorise payments, but he is not bound to do so, the proviso being directory, and not mandatory, in terms. If the Minister appoints an officer to authorise payment of amounts, chargeable on Consolidated Revenue Fund or General Loan Account, without specifying any amount, the officer is limited to the amount appropriated by Parliament, *see* section 41 (2).
4. The account must be authorised by the responsible Minister of the Crown of his Department, or by some officer appointed by him in that behalf.

In the case cited, the Minister's request for the work to be done might be regarded as his authority for the payment, but it could not be regarded as impliedly appointing the Chairman to authorise the payments of the accounts in connection therewith.

Nor could, I am inclined to think, the Chairman be regarded as an "officer." The better course would be for the Minister to expressly appoint some regular officer of his Department to authorise payment.

5. The view which the Auditor General takes of the section is, in my opinion, the correct one ; there is nothing in the section to justify the interpretation being put upon it that sub-section 1 only applies to accounts which do not come within the ordinary annual services as voted.

I have, &c.,

JNO. V. TILLET,
 Crown Solicitor.

The Deputy Auditor-General,
 Sydney.

CASE II.

Department of Audit, 18 February, 1904.

Case for Opinion of Crown Solicitor.

Refund from Consolidated Revenue Fund of portion of a Forfeited Deposit.

Sir,

I have the honor to submit the following case for the favour of an opinion as to whether the authority of the Governor and Executive Council is *sufficient to authorise refunds from the Consolidated Revenue Funds of "final" or "legitimate" credits thereto, or to make a payment therefrom as an "act of grace."*

The facts are these :—

1. Messrs. Holmes and Daley, contractors, tendered on 10th September, 1900, for the work of excavating a tank at Poison Point, Bourke, for £850.
2. The security lodged with the tender was £45.
3. Ministerial approval for acceptance of contract was obtained on 20th September, 1901.
4. Prior to the formal acceptance of tender being issued, Messrs. Holmes and Daley wrote to the Minister requesting the withdrawal of their tender on the ground that they could not proceed with the work on account of a station owner debarring them from access to the only feed for stock in the locality.
5. Under General Conditions, Department of Public Works, Section 28, sub-section 2, it is prescribed that :—

"If the contractor fails to deposit the sum hereinbefore provided for within fourteen days from the acceptance of the tender, or if he fails to execute the contract for the due performance of the works mentioned in the said tender, the Minister shall have the option of, and full power to declare such acceptance to be annulled, in which case the amount of the preliminary deposit will be *absolutely forfeited to the Crown* as provided by the Regulations of the Tender Board."
6. Under these Regulations, the deposit was absolutely forfeited on account of the contractors failing to execute the contract.
7. On the 17th December, 1901, the deposit *was paid into the Consolidated Revenue Fund as a "final" credit.*
8. Subsequently, the Minister for Works was moved to request the authority of the Governor and Executive Council to refund £35 of the £45 forfeited.
9. The refund was recommended by the Board of Reference as an *act of grace*, and Executive Authority was obtained on 29th September, 1903, and the £35 was refunded to Messrs. Holmes and Daley out of the Consolidated Revenue Fund.

The

APPENDIX E—continued.

The transaction appears to me illegal, inasmuch as the refunds out of the Consolidated Revenue Fund do not seem to come within the scope of Executive powers, unless the money has, originally, been erroneously or irregularly credited thereto, or under powers given by special Acts like that of "Fines and Penalties Act, 1901 (No. 16)," where the Executive may exercise discretion under certain conditions.

The deposit as forfeited was a *final or legitimate credit to the Consolidated Revenue Fund*, and, this being so, I hold that it was not available for refund therefrom as an "act of grace," by any authority whatever, short of Parliamentary appropriation.

In cases like this, where strong mitigating circumstances can be adduced, the proper course would seem to have been that it should have been paid out of the Treasurer's Advance Account, as an expense of an unforeseen and urgent nature, and thus the transaction would ultimately come within the purview of Parliament for their sanction.

May I ask for the favour of your opinion at an early date?

I have, &c.,
J. VERNON,
Auditor-General.

The Crown Solicitor, Sydney.

Sir,

Crown Solicitor's Office, Sydney, 23 February, 1904.

Referring to your letter of the 18th instant, in which you ask advice respecting the legality of a refund from the Consolidated Revenue Fund of portion of a forfeited deposit, I have the honor to advise as follows:—

It appears that Messrs. Holmes and Daley lodged a preliminary deposit of £45 with a tender, the acceptance of which was approved by the Minister on 20th September, 1901, but before the formal acceptance was issued, Messrs. Holmes and Daley requested the withdrawal of their tender. Under sub-section 2 of No. 28 of the General Conditions, the preliminary deposit was absolutely forfeited to the Crown if the contractor failed to execute the contract.

The contractor failed to execute the contract, and the deposit was paid into the Consolidated Revenue Fund as a final credit on 17th December, 1901.

Subsequently, as an act of grace, the Governor-in-Council, in September, 1903, sanctioned the refund of £35 out of the £45 forfeited, and the amount was refunded out of the Consolidated Revenue Fund.

I am now asked to advise as to the legality of the transaction.

I am not aware of any Act of Parliament which authorises the amount in question being drawn from the Consolidated Revenue Fund, and accordingly advise that, in view of sections 37 and 41 of the Audit Act, 1902, the payment to Messrs. Holmes and Daley should not have been made from that fund.

The proper course, as you suggest, was to have paid the money from the Treasurer's Advance Account.

I have, &c.,
JNO. V. TILLET, Crown Solicitor.

The Auditor-General, Sydney.

CASE III.

Crown Solicitor's Office, Sydney, 22 February, 1904.

SUBJECT:—*Method of Disposing of Accumulated Interest at the Credit of the Public Schools Savings Bank Accounts.*

Sir,

With reference to your communication of the 9th instant relating to the above matter, I have the honor to inform you that I have, as requested, submitted the question to Mr. Attorney-General Wise, a copy of whose advising thereon will be found herewith.

Departmental papers herewith.

I have, &c.,
JNO. V. TILLET, Crown Solicitor.

The Under Secretary, Department of Public Instruction.

The Auditor-General.

Copy Opinion of the Attorney-General.

Method of Disposing of Accumulated Interest at the Credit of the Public Schools Savings Bank Accounts.

I do not think that the Act contemplates the payment of these moneys to the Consolidated Revenue

B.R.W.,
20/2/04.

Department of Audit, 8 March, 1904.

Method of Disposing of Accumulated Interest at the Credit of the Public Schools Savings Bank Accounts.

Sir,

The submission by the Department of Public Instruction on which the Attorney-General's opinion herewith has been obtained, in connection with the disposal of the accumulated interest at the credit of the Public Schools Savings Bank Accounts, does not, apparently, cover the whole ground.

In the year 1886, upon the suggestion of the then Under Secretary, Department of Education, with a view to inculcating into the children attending the Public Schools habits of thrift, facilities were provided for the establishment in the schools of a Public Savings Bank, the head master being appointed to receive from the children their small savings, and to keep a correct record of all transactions in a cash-book and ledger specially provided for the purpose out of Public Funds.

In

APPENDIX E—*continued.*

In the case of the majority of the schools, the moneys received are deposited with the local Government Savings Bank ; but where such do not exist, the deposits are made to an account at head office of the Savings Bank, through the Cashier of the Department of Public Instruction.

Under section 7 of the Government Savings Bank Act of 1870 :—

“ The interest payable to depositors shall be fixed and determined from time to time by the Governor with the advice of the Executive Council and shall not exceed the rate of four pounds per centum per annum but such interest shall not be calculated on any amount less than *one pound* or some multiple thereof and shall not commence until the first day of the calendar month next following the day of deposit and shall cease upon the first day of the calendar month in which such deposit is withdrawn.”

The accumulated interest at the credit of the Public Schools Savings Bank Accounts is interest derivable from the deposits of the Public School children, *not interest bearing* and under £1, that have been lodged in the joint names of the Under Secretary, Department of Public Instruction, and the Principal Teacher as trustees.

No child is entitled to interest until the deposits by such child reach the sum of £1, when the amount should be at once transferred, and an account opened in the *child's name* in the Government Savings Bank.

Up to this stage the cost of printing forms, postages, and the keeping of accounts at the head office is a charge against, or debit to, the Consolidated Revenue Fund—that is to say, *an actual “loss.”*

Any profits or gain in the way of interest allowed by the Government Savings Bank on the accumulated funds can, therefore, be legitimately credited to the Consolidated Revenue Fund.

I have the honor, therefore, to request that you will be so good as to submit my views of this matter to the Attorney-General for his opinion as to whether the accrued interest at the credit of the Public Schools Savings Bank Accounts *in the names of the Under Secretary for Public Instruction and Principal Teachers* is not legally payable to the Consolidated Revenue Fund under section 30, sub-section 1, of the Audit Act of 1902, as, apparently, no portion of such interest is due to any child depositor.

I have, &c.,

J. VERNON,

Auditor-General.

The Crown Solicitor, Sydney.

Crown Solicitor's Office, Sydney, 15 March, 1904.

SUBJECT :—*Method of Disposing of Accumulated Interest at the Credit of the Public Schools Savings Bank Accounts.*

Sir,

With reference to your communication of the 8th instant relating to the above matter, I have the honor to inform you that I have submitted the question to Mr. Solicitor-General Pollock, a copy of whose memo. thereon will be found herewith.

Departmental papers herewith.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor

The Auditor-General, Sydney.

Copy of Opinion of Solicitor-General.

What is the annual cost to the State in keeping these accounts ?

The Crown Solicitor, 16th March, 1904.

H. P.,
14/3/04.

About £400.—J. V., Auditor-General.

Crown Solicitor's Office, Sydney, 6 April, 1904.

SUBJECT :—*Method of Disposing of Accumulated Interest at the Credit of the Public Schools Savings Bank.*

Sir,

With reference to your communication of the 16th ultimo, relating to the above matter, I have the honor to inform you that I have, as requested, submitted the question to Mr. Attorney-General Wise, a copy of whose advising thereon will be found herewith.

Departmental papers herewith.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Under Secretary, Department of Public Instruction.

The Auditor-General.

30 March, 1904.

Copy Opinion of the Attorney-General.

Method of Disposing of Accumulated Interest at the Credit of the Public Schools Savings Bank.

THE money in question is the interest which has been earned on various sums of money under £1 deposited by pupils in the Savings Bank under the Regulations, which have been approved by the Minister of Public Instruction. Under these Regulations no pupil is entitled to receive interest on sums under that amount, and the Auditor-General is of opinion that this money should be paid to the credit of the Consolidated Revenue, and he put forward as one of his arguments that certain expenses are incurred by the Government in collecting and managing these funds.

APPENDIX E—*continued.*

I am of opinion that there is no provision in the Audit Act which could be stretched so as to make this money payable to Consolidated Revenue. The interest earned on this money is the property of the trustees of this particular Savings Bank, and should be used in some way for the purposes of that institution. The claim put forward that the Consolidated Revenue should be recouped for the expensive management is a claim which might be dealt with by Regulation to be made by the Governor, but, in the absence of these Regulations, I am of opinion that these expenses may very well be borne by the State for the encouragement of thrift and the inculcation of habits of saving amongst pupils attending public schools.

B. R. WISE.

Department of Audit, 2 May, 1904.

MINUTE.

Method of Disposing of Accumulated Interest at the Credit of the Public Schools Savings Bank Accounts.

I AM not at all satisfied with the anomalous condition in which these matters are placed by the authoritative opinion that they do not come under the provisions of the Audit Act, 1902 (Section 30).

The Treasurer is apparently to be forced not only to pay interest through the Government Savings Bank, on sums deposited by individuals which are below the interest-bearing level, but is also expected to pay all costs and expenses, caused by the establishment of such School Banks; and this, it is pleaded, should be done for encouragement to thrift. I could have understood the argument of "encouragement to thrift" better if it had been proposed to pay over to the Children's Accounts the surplus funds, but this does not appear to be the intention of the "Trustees;" rather they wish to hand over funds which are supposed to be held by them in trust for a certain purpose towards other objects foreign to such purpose altogether.

Such action as that contemplated would, in my opinion, constitute a violation of trust, and an illegal diversion of funds from the Savings Banks.

There are, from my point of view, only two deductions in which such funds can be legally brought to use.

1. In defraying the cost of carrying on the Banks, and
2. In applying any balance remaining after such cost has been defrayed toward the Depositors' Accounts in proper proportion or percentage.

There is no doubt that an Executive Regulation should be passed making either the cost defrayable from these surplus earnings or of allowing no interest on any sums deposited in the names of such trustees.

It appears to me absurd that the Government funds should be doubly burdened in the way proposed, even setting aside the more serious phases of the matter in regard to law, which there is no need for me to discuss at this stage.

I would request the earnest consideration of the Honorable the Treasurer to this matter, with a view of a decision being arrived at before the close of the financial year.

J. VERNON,
Auditor-General.

The Honorable the Colonial Treasurer.

CASE IV.

Department of Audit, 18 March, 1904.

Case for the Opinion of the Attorney-General.

Moneys deposited with the Local Land Boards on Appeal.

Sir,

I do myself the honor to state that the subject of the moneys deposited with the Local Land Board, on appeals, has lately attracted my serious attention.

It would seem that in many cases it is necessary to hold such moneys for periods considerably in excess of that mentioned in the Audit Act of 1902, section 30 (the limit of time any public officer can hold moneys without paying them in to the credit of the Colonial Treasurer).

A circular was accordingly sent to the various Lands Offices requesting that any moneys held under the terms or conditions of section 30, above quoted, should be paid into the Treasury in accordance with the provisions of that section.

While the majority of the officers concerned have complied with my request, there are certain cases in which objections to compliance have been lodged, on the following grounds, viz. :—

1. That the moneys are not public moneys, but are subject to the order of the Land Appeal Court.
2. That they do not therefore come within the provisions of section 30 of the Audit Act.
3. That to enforce their payment to the Treasury within the period named would only complicate any dealings with them.

The third reason is one that does not affect any legal determination, but merely economical working, and while I am of opinion that no complication, such as feared, would occur, the matter need not be further mentioned here.

The question which requires a legal opinion is :—Am I correct in regarding amounts lodged with Land Boards as deposits on appeals under the provisions of the Crown Lands Acts (48 Vic. No. 18, clauses 14, 30, 36, 65; 53 Vic. No. 21, section 44; and 58 Vic. No. 18, section 39, &c.) to be treated and dealt with under the provisions of the Audit Act of 1902, section 30.

The importance of the subject lies in the fact that in some instances public officers have tampered with funds lying at their local credit, and with a view of preventing this as far as possible, it is desired to enforce the conditions of section 30, if they are applicable.

May I request the favour of a legal opinion hereupon.

I have, &c.,
J. VERNON,
Auditor-General.

The Crown Solicitor.

APPENDIX E—*continued.*

Crown Solicitor's Office, Sydney, 18 April, 1904.

SUBJECT :—*Moneys deposited with the Local Land Boards on Appeal.*

Sir,

With reference to your communication of the 18th ultimo relating to the above matter, I have the honor to inform you that I have, as requested, submitted the question to Mr. Attorney-General Wise, a copy of whose advising thereon will be found herewith.

I have, &c.,

JNO. V. TILLET,
Crown Solicitor.

The Auditor-General, Sydney.

Copy Opinion of the Attorney-General.

Moneys deposited with the Local Land Boards on Appeals.

THESE moneys come within section 30 of the Audit Act.

B.R.W.,
15/4/04.

CASE V.

Department of Audit, 23 March, 1904.

Case for Opinion.

Re Royalty on Crown Coal used for Colliery Consumption.

Sir,

I have the honor to submit the following case for the favour of an opinion of the Attorney-General, as to whether the Minister for Mines has power to forego the collection of Royalty on Crown coal won and used for colliery consumption in raising steam, hauling, &c.

Leases to mine for coal are granted under section 91 of the Crown Lands Act of 1884 (48 Vic. No. 18) which prescribes that :—

“The Governor shall, notwithstanding the provisions of the ‘Mining Act of 1874,’ impose a royalty of not less than sixpence per ton on coal raised from land which may be hereafter leased. And such royalty shall be in addition to or in substitution of any rent payable by such lessee under the said Act, but shall not affect or prejudice any other condition of the lease. And for the purpose of giving effect to the provisions of this section, the Governor may make regulations prescribing the time and manner of payment of such royalty, and the manner of enforcing such payment.”

I attach correspondence of the Mines Department on the subject, where it will be seen that the officers were most emphatic that the royalty should be collected on all coal raised, whether used for the working of the colliery or sent away to market.

A circular was issued to the colliery proprietors on 15th January, 1903, to the effect that royalty must be paid on all Crown coal raised. It was, however, cancelled under another issued on 3rd September, 1903, the reasons given for this action being that *inter alia* it was “doubtful whether it would really be worth while to insist on payment,” and that the colliery owners “will doubtless think that they have a prescriptive right to use of the coal for their boilers.”

These reasons cannot, in my opinion, be regarded as valid, as setting aside the law, and if it be proved that the charge will be a burden on the cost of coal production, relief should be effected in a legitimate way, either by provision being made in the annual appropriation for refunds on account of royalty paid for coal won and so used, or that the Act under which the leases have been granted be amended.

May I ask that you will be so good as to favour me with the opinion at an early date.

I have, &c.,

J. VERNON,

Auditor-General.

The Crown Solicitor.

Crown Solicitor's Office, Sydney, 15 April, 1904.

SUBJECT :—*Whether the Minister for Mines has power to forego the collection of Royalty on Crown Coal won and used for Colliery Consumption in raising steam, &c.*

Sir,

With reference to your communication of the 23rd ultimo, relating to the above matter, I have the honor to inform you that I have, as requested, submitted the question to Mr. Attorney-General Wise, a copy of whose advising thereon will be found herewith. Departmental papers herewith.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General, Sydney.

Copy of Opinion of the Attorney-General.

Whether the Minister for Mines has power to forego the Collection of Royalty on Crown Coal won and used for colliery consumption in raising steam, &c.

THE reasoning of the Auditor-General is, in my opinion, correct. The Minister has no power to forego the collection of a royalty; but refunds of the amount paid may be made if the money for that purpose be voted on the Estimates.

B.R.W.,
14/4/04.

CASE

APPENDIX E—*continued.*

CASE VI.

Department of Audit, 23 March, 1904.

Case for Opinion.

Re Reduction of Royalty from 6d. to 3d. per ton on small coal won.

Sir,

I have the honor to submit the following case for the opinion of the Attorney-General as to whether the Minister for Mines can legally reduce the royalty from 6d. to 3d. per ton on small coal won from lands held under leases granted under the 91st Section of the Crown Lands Act of 1884 (48 Vic. No. 18).

The aforementioned section prescribes :—"That the Governor shall, notwithstanding the provisions of the Mining Act of 1874, impose a royalty of *not* less than 6d. per ton on coal raised from land which may be hereafter leased, etc."

I attach a communication from the Department of Mines, in which it is stated that "So far as the royalty relates to coal won from land held under lease, the reduction must remain as a Ministerial concession, in view of the provisions of Section 91 of the Crown Lands Act of 1884."

May I ask that you will be so good as to favour me with the opinion at an early date.

I have, &c.,

J. VERNON,

Auditor-General.

The Crown Solicitor.

Crown Solicitor's Office, Sydney, 15 April, 1904.

SUBJECT.—*Whether the Minister for Mines can legally reduce the royalty on small coal won from lands held under leases granted under the 91st Section of the Crown Lands Act of 1884 from 6d. to 3d. per ton.*

Sir,

With reference to your communication of the 23rd ultimo, relating to the above matter, I have the honor to inform you that I have, as requested, submitted the question to Mr. Attorney-General Wise, a copy of whose advising thereon will be found herewith.

Departmental paper herewith.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General, Sydney.

Copy of Opinion of the Attorney-General.

Whether the Minister for Mines can legally reduce the royalty on small coal won from lands held under leases granted under the 91st Section of the Crown Lands Act of 1884 from 6d. to 3d. per ton.

I am of opinion that the royalty on coal cannot be reduced below 6d. per ton, except under the authority of an Act of Parliament. A special sum by way of rebate could be voted for this purpose on the estimates.

B.R.W.,

14/4/04.

CASE VII.

Department of Audit, 8 July, 1904.

Stamping Acquittances to Vouchers for Payments on account of services rendered by Messengers, Housekeepers, and Cleaners.

Sir,

I have the honor to submit for the favour of your opinion the following case :—

It has been hitherto supposed that the Stamp Duties Act, No. 27, 1898, requires a 2d. stamp to be affixed to all receipts for payments of £2 and upwards, on account of services rendered by messengers, housekeepers, and cleaners. It may be stated that the fortnightly or monthly payments are made in accordance with annual rates voted on the Estimates, or approved by Public Service Board.

It appears to be a moot point as to whether the class of public servants mentioned comes under the Act, as the nature of the work very closely resembles that carried out by the class of workers referred to on the exemption schedule (2) of the Act, viz. : "Any acknowledgment or receipt given by any *labourer, artificer, or workman* for or on account of wages received by him."

May I ask that you will be so good as to favour me with your opinion at an early date.

I have, &c.,

J. VERNON,

Auditor-General.

The Crown Solicitor.

Crown Solicitor's Office, Sydney, 20 July, 1904.

Referring to your letter of the 8th instant, in which you seek advice on the question whether the Stamp Duties Act, 1898, requires a 2d. stamp to be affixed to all receipts for payments of £2 and upwards, on account of services rendered by messengers, housekeepers, and cleaners, I have the honor to inform you that, in my opinion, the Act does require a stamp to be affixed in the cases mentioned.

I have, &c.,

JNO. V. TILLET,

Crown Solicitor.

The Auditor-General.

APPENDIX F.

STATEMENT OF FLOATING ADVANCES issued on account of Loan Service Appropriations
Unadjusted on 30th June, 1904.

Act.	Loan Service Appropriation.	Issued in 1903-4.
RAILWAYS AND TRAMWAYS.		
		£ s. d.
48 Vic. No. 26	Grafton to Casino	64 Vic. No. 82 147 8 11
" "	Casino to Lismore	64 Vic. No. 14 69 12 2
Act 62 of 1901	Narrabri to Walgett	64 Vic. No. 64 129 1 2
		£ 346 2 3
HARBOURS AND RIVERS.		
Act 62 of 1901	Richmond River Improvements	54 Vic. No. 9 123 19 2
" "	Port Kembla Harbour Improvements	62 Vic. No. 34 19 12 7
Act 108 of 1902	Tweed River Improvements	63 Vic. No. 34 0 16 1
" "	Newcastle Harbour Reclamation—Ballast Appliances, Bullock and Walsh's Islands, and Stockton	197 19 2
		£ 347 7 0
SEWERAGE AND DRAINAGE.		
54 Vic. No. 33	Completion Western Suburbs Sewerage, Schedule B.	54 Vic. No. 17 20 19 1
64 Vic. No. 60	Towards Construction Sewerage Scheme, Newcastle and Suburbs	Act 83 of 1902 2,901 10 1
		£ 2,922 9 2
WATER SUPPLY AND DRAINAGE.		
93 Act of 1902	Water and Drainage Act	15 4 6
Act 108 of 1902	Improvements, Sydney Water Supply	Act 87 of 1902 1 0 0
		£ 16 4 6
	TOTAL FLOATING ADVANCES OUTSTANDING, 30TH JUNE, 1904	£ 3,632 2 11

APPENDIX G.

ADVANCES wholly or in part UNADJUSTED and 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, 1904.				
FROM CONSOLIDATED REVENUE ACCOUNT.				
				£ s. d.
1897-8	Lands	Cemetery, Fifield	J. Medcalf and two others	30 0 0
"	"	" Arakoon	G. Robinson and two others	39 4 0
1900-1	"	Recreation Reserve, 4,938, Humula	J. Cheney and three others	1 18 6
"	"	Recreation Ground, Bundarra	C. Chapman and four others	0 9 0
"	"	Reserve 27,339, Lawson	M. Hadden and two others	5 0 0
"	"	Federal Park, Rozelle Bay	Borough Councils, Annandale and Glebe	50 0 0
"	"	Reserve Lyndhurst	T. J. Leabeater and four others	25 0 0
"	"	Cemetery, Tamworth	"	60 0 0
1901-2	"	Reserve, Wyalong	R. A. Collie and four others	20 0 0
"	"	" 27,339, Lawson	J. Wheeler and two others	2 15 8
"	"	Recreation Reserve, Barraba	S. J. Lillas and two others	10 0 0
"	"	" Bedgerebong	J. M. Brown and three others	10 0 0
"	"	Park, Berrima	G. P. Lambert and three others	5 0 0
"	"	Seaforth Park, Bexley	Borough Council	15 0 0
"	"	Reserve, Bogan Gate	H. Holibone and six others	16 0 0
"	"	Ryrie Park, Braidwood	J. Musgrave and three others	10 0 0
"	"	Recreation Reserve, Bull Ridge	H. L. Archer and four others	10 0 0
"	"	Park, Dubbo	Municipal Council	100 0 0
"	"	Recreation Ground, Alipon Creek, South Grafton	"	15 0 0
"	"	South Ward Park, South Grafton	"	15 0 0
"	"	Victoria Park, Gulgong	"	4 4 0
"	"	Park and Recreation Ground, Parkes	"	20 0 0
"	"	Recreation Ground, Narromine	"	5 0 0
"	"	Batlow Recreation Ground, Reedy Flat	R. R. Timmis and three others	10 0 0
		Carried forward	£	479 11 2

APPENDIX G—continued.

Year of Advance.	Department Authorising Advance.	Trustees of—	Trustees or Accounting Officers.	Amount.
ADVANCES TO TRUSTEES TO 30TH JUNE, 1904—continued.				
FROM CONSOLIDATED REVENUE ACCOUNTS—continued.				
				£ s. d.
		Brought forward.....		479 11 2
1901-2	Lands	Recreation Reserve, Wardell.....	C. Bond and three others	15 0 0
"	"	" " Warrell Creek.....	T. Kennedy and six others	15 0 0
"	"	" " Wollar	J. Carroll and four others	2 15 0
"	"	" " Wrightville.....	W. Bax and six others	20 0 0
"	"	" " Lawson	W. Norman and four others	10 0 0
"	"	Recreation Ground, West Wyalong.....	R. A. Collie and four others	20 0 0
"	"	South Park, Lawson	J. Geggie and two others	0 1 0
"	"	Park, Newcastle	J. L. Fegan and six others	1,000 0 0
"	"	Stewart Park, Hinton.....	T. H. Pearce and six others	1 0 0
"	"	Recreation Ground, West Wyalong.....	H. R. Helyan and four others.....	25 0 0
"	"	Park and Reserve, Newcastle	Borough Council	150 0 0
"	"	Park and Recreation Ground, Waverley	"	100 0 0
"	"	Recreation Reserve 33,058, Hargraves.....	J. Petrie and three others	10 0 0
"	"	Gwydir Park, Bingara	Municipal Council	10 0 0
"	"	Recreation Ground, Warialda	T. Lawson and four others	20 0 0
"	"	Recreation Reserve, Blackheath	J. W. Neate and five others	0 0 3
"	"	" " Mullimbimby	C. E. Simpson and four others	30 0 0
"	"	" " Lyndhurst	T. J. Leabeater and four others	25 0 0
"	"	Warragamba Park, Penrith	W. E. Judges and six others	10 0 0
"	"	Cemetery, Wallendbeen	J. Mariner and two others	15 0 0
"	"	" Tumbulgum	J. Trite and two others	20 0 0
"	"	" Gore Hill	H. H. Bligh and six others	100 0 0
"	"	" Bingara	H. Miller and two others	31 0 0
"	"	" Mount Adrah.....	J. Crane and three others	15 15 0
"	"	" Dungog	E. Piper and two others	6 6 0
"	"	" Wallendbeen	G. F. Sackett and two others	2 17 6
"	"	" Boorooban	"	10 0 0
"	"	" Lismore	T. M. Hewitt and two others	59 0 0
1902-3	"	Wentworth Park, Glebe	Sir M. Harris and eleven others.....	25 0 0
"	"	Parks, Temora	Borough Council	20 0 0
"	"	Recreation Reserve, Braidwood	R. G. Hassall and four others.....	80 0 0
"	"	" Palmer's Oakey	R. C. Munro and three others.....	0 0 10
"	"	Cemetery, Bingara	H. Miller and two others.....	8 15 0
"	"	" Sofala	G. Taylor and two others.....	0 4 6
"	"	" Blayney	H. Piggott and two others	50 0 0
"	"	" Laurieton	J. S. Rodgers and two others	10 0 0
"	"	Nijong Recreation Reserve, Cooma	G. T. C. Miller and four others	70 0 0
"	"	Park, Peakhurst	J. Sproule and five others.....	10 0 0
"	"	Recreation Reserve, Yamba	D. Tulloch and two others	10 0 0
"	"	Park, Balranald	Municipal Council	100 0 0
"	"	Cane Point Recreation Ground, Belmont	J. Anderson and four others	7 10 0
"	"	Parks, Newcastle.....	Borough Council	2 13 3
"	"	Cemetery, Wilcannia	J. Rawling and five others	50 0 0
"	"	" Wentworth.....	W. Bowring and two others	100 0 0
"	"	" Balranald	P. M. Murray and two others.....	100 0 0
"	"	" Goulburn	Rev. M. O'Sullivan and three others.....	400 0 0
"	"	" Narrabri	J. J. Piper and two others	32 17 6
1903-4	"	Park, Coonamble.....	Municipal Council	50 0 0
"	"	" Braxton	J. J. Henderson and four others.....	85 0 0
"	"	Recreation Ground, Quaama.....	A. Engelman and four others	15 0 0
"	"	Park, Bega	Municipal Council.....	15 0 0
"	"	Parks and Recreation Grounds, Manly.....	"	100 0 0
"	"	Recreation Reserve, Mangain	D. Lunt and four others	0 0 7
"	"	Boulevard Reserve, South Grafton.....	Municipal Council.....	5 0 0
"	"	Recreation Reserve, Uranguity	E. W. C. Bennett and four others	15 0 0
"	"	" " Wagga Wagga.....	Borough Council	65 0 0
"	"	" " Currawarna	A. Seary and four others	10 0 0
"	"	Clark and Shark Islands	Sir W. P. Manning and three others	16 16 7
"	"	Recreation Reserve, Palmer's Oakey.....	R. C. Munro and three others.....	1 4 6
"	"	Park, Eglinton	A. W. W. Stewart and six others	5 10 0
"	"	Kurring-gai Chase	Sir W. Lyne and fourteen others	125 0 0
"	"	Recreation Ground, Largs	J. E. B. Wynn and four others	8 2 4
"	"	Parks, Tenterfield	Municipal Council.....	35 0 0
"	"	Urunga Recreation Reserve, Bellinger Heads.....	A. McLachlan and two others.....	10 0 0
"	"	Hassall Park, St. Ives	P. P. Butler and five others.....	50 0 0
"	"	Kogarah Park	C. Barsby and six others	10 0 0
"	"	Park, Rockdale	A. E. Green and six others	20 0 0
"	"	Recreation Ground, Rookwood.....	Borough Council	20 0 0
"	"	Park, Auburn	"	20 0 0
"	"	" Granville	"	20 0 0
"	"	Observatory Park	H. C. Russell and five others	50 0 0
"	"	Park, Randwick	Borough Council	10 0 0
"	"	Wentworth Park.....	Sir M. Harris and eleven others.....	50 0 0
"	"	Hassall Park, St. Ives.....	P. P. Butler and five others.....	20 0 0
"	"	Kurring-gai Chase	Sir W. Lyne and fourteen others	125 0 0
"	"	Recreation Reserve, Turrimetta.....	J. Waterhouse and six others	40 0 0
"	"	" " Palmer's Oakey.....	C. F. Franks and three others.....	5 0 0
"	"	Park, Eglinton.....	A. W. W. Stewart and six others	10 0 0
"	"	Balmoral and Curraghbeen Parks, Mosman.....	Municipal Council.....	20 0 0
Carried forward				£ 4,312 1 0

APPENDIX G—continued.

Year of Advance.	Department Authorising Advance.	Trustees or Accounting Officers.	Amount
ADVANCES TO PUBLIC OFFICERS AND OTHERS TO 30TH JUNE, 1904.			
FROM CONSOLIDATED REVENUE ACCOUNTS.			£ s. d.
1899-1900	Treasury	Officer Commanding New South Wales Lancers in South Africa	635 9 6
1901-2	Colonial Secretary	A. Green, Contingents to South Africa	1,735 14 8
"	Public Works	J. W. Boulton, Report on Artesian Boring	100 0 0
1902-3	Treasury	C. L. Wragge, Mount Kosciusko Observatory	30 0 0
"	"	T. W. Garratt, Curator of Intestate Estates	250 0 0
"	Metropolitan Board Water Supply and Sewerage.	J. Garrard	200 0 0
"	Mines and Agriculture	C. C. Lance, Commercial Agent, Great Britain	250 0 0
1903-4	Colonial Secretary	A. Oliver, Federal Capital Site Commission	23 6 6
"	"	W. McIntyre, Destruction Flying Foxes, Gosford	3 16 0
"	"	Municipal Council of Deniliquin, Relief of Unemployed	100 0 0
"	State Children's Relief Board	C. K. Mackellar, President	37 5 0
"	Treasury	Citizens' Committee, Lambton	150 0 0
"	"	W. A. Gullick, Stamp Account	23 3 3
"	Lands	F. W. Watt, Chairman, L.L. Board, Wagga	20 18 2
"	"	E. Macfarlane	8 0 0
"	Public Works	T. R. Steel	1,968 12 0
"	Metropolitan Board Water Supply and Sewerage.	J. Garrard	50 0 0
"	Hunter District Water Supply and Sewerage Board.	W. J. Millner, Summons Fees	15 14 0
TOTAL OUTSTANDING, 30th June, 1904			£ 5,601 19 1
WORKING ACCOUNTS			
GENERAL LOAN ACCOUNTS.			£ s. d.
1899-9	Advances to Settlers Board ..	C. J. McMaster, Chairman, Working Account	1,000 0 0
1899-00	"	"	9,000 0 0
1903-4	Public Works	T. R. Steel	3,687 14 9
TOTAL OUTSTANDING, 30th June, 1904			£ 13,687 14 9
FROM TRUST ACCOUNT.			£ s. d.
1900-1	Treasury	Percy E. Williams, Working Account	15,000 0 0
1901-2	"	"	10,000 0 0
TOTAL OUTSTANDING, 30th June, 1904			£ 25,000 0 0
FROM SPECIAL DEPOSITS ACCOUNTS.			£ s. d.
1903-4	Colonial Secretary	C. Walker, South African War Casualties Relief Fund	262 10 0
"	"	H. Blaxland, Hospital for Insane, Gladesville	10 0 0
"	"	W. C. Williamson, Hospital for Insane, Parramatta	10 0 0
"	Public Works	T. R. Steel	112 17 9
TOTAL OUTSTANDING, 30th June, 1904			£ 395 7 9

APPENDIX H. ADVANCES TO TREASURER.

STATEMENT OF OUTSTANDING AMOUNTS TO BE RECOVERED FOR EACH YEAR—1893-1904.

Account.	1893.	1900-1.	1901-2.	1902-3.	1903-4.	Total.	Recoverable from—
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	
Penrith Municipal Council	*12,773 12 2	*12,773 12 2	Penrith Council.
Cape of Good Hope Government— On account Seeds.	109 3 0	21 11 3	123 3 0	253 17 3	Imperial Govt.
Federal Capital Site Commission.....	480 3 7	878 0 11	1 6 0	25 0 0	Federal Government.
Federal Electoral Districts Commission.	684 3 2	.....	.....	.....	.....
Federal Government	341 12 5	.....	.....	.....	.....
His Excellency the Governor-General— Salaries.	72 10 0	.....	.....	160 6 0	.....
His Excellency the Governor-General— Contingencies.	1,919 9 10	.....	.....	.....	.....
Governor-General—Residence, Furnishing, &c.	1,929 14 4	.....	.....	.....	.....
Government House—Furnishing, &c.	427 7 1	.....	.....	.....
Visit of Governor-General to Queensland.	31 16 9	.....
Federal Members visiting Capital Sites.	113 19 0	Other Governments.
.....	5,377 13 4	1,305 8 0	1 6 0	330 15 9	7,015 3 1	
Mauritius Government.....	452 19 3	.....
Cape of Good Hope Government	241 18 6	.....
Hong Kong Government.....	92 12 1	.....
Sierra Leone Government	24 3 4	.....
Straits Settlement Government	287 12 1	.....
Mercantile Marine Pensions	4 8 0	.....
New Zealand—Timber Inspection...	549 4 1	853 17 6	In anticipation of Loans.
South Africa—Inspection of Sleepers	45 19 8	.....	.....
Transvaal—Seed Purchase a/c	115 6 3	.....
Do Passage Money.....	102 18 0	.....
West Australia—Advertising	1 10 0	.....
Queensland—Taxation Commissioners' Expenses.	3 10 0	.....
.....	595 3 9	2,180 15 0	2,775 18 9	
Macleay River—Improvements	12 10 0	
Richmond River—Improvements	1,391 12 9	.....
Clarence River—Improvements	38 13 1	.....
Edwards River—Snagging	0 17 6	.....
Dredging Blackwattle and Rozelle Bays.	499 12 3	.....	.....
Naval Establishment—Captain's Residence.	2,000 0 0	.....	.....
Royal North Shore Hospital	1,234 4 0	.....
Railway—Temora to Barellan	1,187 4 9	.....
Do Narrabri to Walgett	284 18 10	Various.
City Low Level Sewerage	1,226 9 11	.....
Cataract Dam	5,663 2 8	.....
Improvements, Sydney Water Supply.	6,556 7 0	.....
Lismore Sewerage.....	609 6 7	.....
.....	12 10 0	2,499 12 3	18,242 17 1	20,754 19 4	
Advance to G. L. Little	220 0 0	10 15 8	10 15 8	5 7 10	.....
" H. C. R. Doyle.....	220 0 0	6 9 0	6 9 0	6 9 0	.....
" Attorney-General.....	19 1 11	.....	273 13 1	.....
Advances to Cash—Stamps.....	20 0 0	
Rabbit Act—Expenses	511 10 10	.....	.....
Special Grant—Cooma Municipality	50 0 0	.....	.....
Seed Wheat	37,371 17 10	2,981 17 4	.....
Fodder for Farmers in Drought-stricken Districts.	7,065 19 7	1,772 13 10	.....
Government House—Additions	5,774 1 7	.....	.....
Relief Works—Stone-breaking	33,494 16 9	.....
Advance to Paymaster, Treasury	900 0 0	.....
South Africa, State military contingents to.	86 0 0	
Sydney University	5 2 0	.....
Lands—Salaries	45 0 0	.....
Auditor-General—Salaries	70 16 8	.....
Pastures and Stock Protection—Salaries.	178 15 0	.....
Attorney-General and Justice—Salaries.	125 0 0	.....
Visit of Governor-General to Queensland.	31 16 9	.....
Inspection of Timber for Export.....	517 13 11	.....
£	440 0 0	36 6 7	50,810 14 6	40,495 2 2	91,782 3 3	
Grand Total	£ 12,773 12 2	5,817 13 4	1,463 7 7	53,928 7 9	61,372 13 0	135,355 13 10	

* Part of £13,000.

APPENDIX I.

ACCUMULATED DEFICIENCY—Consolidated Revenue Account, 1886–1904.

Financial Year.	AT THE CLOSE OF EACH YEAR.				
	Treasury Bills Current.	Cash—		Suspense Accounts. (SEE NOTE *).	Accumulated Deficiency.
		Credit.	Overdraft.		
	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
31 December, 1884		1,229,337 16 1			
" 1885		2,900 3 0			
" 1886			1,286,581 9 4		1,286,581 9 4
" 1887			2,179,580 9 7		2,179,580 9 7
" 1888			1,668,714 18 1		1,668,714 18 1
" 1889	1,886,100 0 0	57,038 12 6			1,829,061 7 6
" 1890	2,352,884 0 0	434,258 13 5			1,918,625 6 7
" 1891	2,202,884 0 0		332,303 2 8		2,535,187 2 8
" 1892	2,052,884 0 0		91,584 18 10	392,141 16 10	2,536,610 15 8
" 1893	1,902,884 0 0		591,462 10 0	319,565 14 7	2,813,912 4 7
" 1894	1,752,884 0 0		464,715 0 0	535,024 0 2	2,752,623 0 2
30 June, 1895	1,752,884 0 0		166,450 2 1	667,953 1 8	2,587,287 3 9
" 1896	2,622,446 15 10	476,530 1 10		693,609 17 3	2,839,526 11 3
" 1897	2,472,446 15 10	114,444 16 6		693,634 19 5	3,051,636 18 9
" 1898	2,322,446 15 10	122,211 1 10		843,340 15 11	3,043,576 9 11
" 1899	2,172,446 15 10	116,523 5 8		846,468 13 3	2,902,392 3 5
" 1900	2,022,446 15 10	17,741 18 6		767,497 17 3	2,772,202 14 7
" 1901	1,872,446 15 10		152,186 15 3	755,179 4 8	2,779,812 15 9
" 1902	2,477,626 0 6		236,781 3 3		2,714,407 3 9
" 1903	2,227,626 0 6		484,355 17 8	*	2,711,981 18 2
" 1904	1,977,626 0 6		524,064 3 11		2,501,690 4 5

* Under Treasury Bills Deficiency Act, No. 63, 1900, as amended by No. 8, 1902, the following Suspense Accounts (in overdraft) were made part of the Consolidated Revenue Account proper :—

- (1.) General Post Office, New Street Resumption Account (Suspense Account) 53 Vic., No. 13.
- (2.) Centennial Park (Suspense Account) 51 Vic. No. 9.
- (3.) Railway Loan Redemption Fund, as applied towards the partial liquidation of the balance of Debentures issued under Act 31 Vic. No. 11.

APPENDIX J.

CONSOLIDATED REVENUE ACCOUNT.

STATEMENT of APPROPRIATIONS, EXPENDITURE, and BALANCES SURRENDERED during 1903–4.

	Appropriation or Treasurer's Estimate.	Expenditure.	Balances Surrendered.	Excess Expenditure over Treasurer's authority, as per Estimates, pages 4–7.
UNDER SPECIAL STATUTES.				
Schedules A, B, C, and Supplements	£ 38,991 0 0	£ 39,106 11 0	£ s. d.	£ s. d.
Interest and reduction of Public Debt	3,158,563 13 4	3,149,547 0 3	9,016 13 1	115 11 0
Other Special Appropriations	691,045 0 0	797,466 9 9		*106,421 9 9
	£ 3,888,599 13 4	3,986,120 1 0	9,016 13 1	106,537 0 9
UNDER ANNUAL APPROPRIATION ACT.				
Supplements to Schedule B	1,328 0 0	1,242 9 0	85 11 0	
Executive and Legislative	33,185 0 0	32,529 13 1	655 6 11	
Colonial Secretary	1,221,482 1 10	1,196,834 6 11	24,647 14 11	
Treasurer and Secretary for Finance and Trade—				
Departments generally	609,269 0 0	563,314 12 5	45,954 7 7	
Railways and Tramways	2,923,760 0 0	2,921,026 0 5	2,733 19 7	
Treasurer's Advance Account	150,000 0 0	131,270 11 0	18,729 9 0	
Attorney-General and Justice	329,024 0 0	326,857 6 10	2,166 13 2	
Secretary for Lands	326,130 18 2	322,154 3 5	3,976 14 9	
Secretary for Public Works	913,331 0 0	887,471 0 9	25,859 19 3	
Public Instruction, Labour, and Industry	895,515 0 0	889,689 4 10	5,825 15 2	
Secretary for Mines and Agriculture	147,364 0 0	133,393 16 8	13,970 3 4	
	£ 7,550,389 0 0	7,405,783 5 4	144,605 14 8	

* £91,990 18s. of this amount was for payment of pensions under the new Superannuation Act—not anticipated.

APPENDIX K.

COUNTRY TOWNS WATER SUPPLY WORKS.

STATEMENT showing Instalments on account of INTEREST and PRINCIPAL OUTSTANDING and overdue by Municipalities to the Government on 30th June, 1904.

Municipality.	Due Date of Annual Instalment.	Amount of Original Debt.	Annual Rate of Instalment.	Total Annual Instalments of Principal and Interest due to 30th June, 1904.	Total Payments of Principal and Interest to 30th June, 1904.	Outstanding Interest and Principal on 30th June, 1904.	
						Interest.	Principal.
		£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.	£ s. d.
Albury	31 Dec. ...	41,000 0 0	1,482 11 0	13,342 19 0	10,331 3 6	2,773 15 3	238 0 3
Armidale	30 June...	40,417 13 2	1,461 10 3	8,769 1 6	7,075 0 0	1,584 11 2	109 10 4
Balranald	31 Dec ...	6,000 0 0	216 19 0	2,169 10 0	341 19 0	1,752 19 1	74 11 11
Bathurst	31 Dec. ...	55,000 0 0	1,988 16 0	17,899 4 0	15,910 8 0	1,904 16 1	83 19 11
Berry	13 May ...	4,323 0 0	156 6 4	312 12 8	156 6 4	151 2 7	5 3 9
Bourke	31 Dec. ...	13,436 0 0	485 17 0	4,858 10 0	2,150 11 0	2,590 14 11	117 4 1
Cobar	29 Sept. ...	26,067 11 0	942 12 0	.....	.....	.....	.....
Condobolin	31 Dec. ...	7,039 5 8	254 10 9	763 12 3	659 1 6	95 16 1	8 14 8
Coonamble	30 June...	6,742 8 1	243 15 10	1,462 15 0	1,218 19 2	234 10 8	9 5 2
Cootamundra	31 Dec. ...	10,896 0 0	394 0 0	3,546 0 0	3,559 0 0	(Cr. Balance, 13 0 0)	.....
Deniliquin	31 Dec. ...	18,468 0 0	667 16 0	6,678 0 0	3,639 0 0	2,902 11 4	136 8 8
Dubbo	30 June...	15,238 3 4	551 0 0	4,408 0 0	3,857 11 6	527 19 2	22 9 4
Forbes	31 Dec. ...	7,958 7 2	287 15 3	2,877 12 6	2,877 12 6	.....	.....
Goulburn	31 Dec. ...	55,000 0 0	1,988 16 0	17,899 4 0	15,910 8 0	1,904 16 1	83 19 11
Hay	31 Dec. ...	7,691 4 10	278 2 2	2,781 1 8	2,224 17 4	532 6 3	23 18 1
Jerilderie	31 Dec. ...	5,428 14 5	196 6 3	1,766 16 3	1,570 10 0	188 0 5	8 5 10
Junee	4 June...	42,000 0 0	1,518 14 5	1,518 14 5	1,313 16 7	156 3 5	48 14 5
Kiama	31 Dec. ...	7,073 9 8	255 15 3	767 5 9	767 5 9	.....	.....
Lismore	31 Dec. ...	10,016 0 0	362 3 6	3,621 15 0	3,621 15 0	.....	.....
Lithgow	30 June...	12,749 5 11	461 0 0	3,688 0 0	3,377 0 0	292 3 9	18 16 3
Manly	31 Dec. ...	{Transferred to Metropolitan Board Water Supply and Sewerage on 1st January, 1902, by Special Act.}		12,308 3 6	11,940 12 0	309 16 5	57 15 1
Moama	31 Dec. ...	7,600 11 0	274 16 4	1,648 18 0	350 0 0	1,241 5 4	57 12 8
Moss Vale	30 June...	13,000 0 0	470 0 0	2,820 0 0	2,350 0 0	452 4 0	17 16 0
Mudgee	31 Dec. ...	17,029 13 11	615 15 10	615 15 10	615 15 10	.....	.....
Nowra	30 June...	12,592 15 10	455 7 3	3,642 18 0	3,187 10 9	436 15 3	18 12 0
Nyngan	31 Dec. ...	9,000 0 0	325 8 9	2,278 1 3	1,952 12 6	312 12 5	12 16 4
Orange	31 Dec. ...	32,688 0 0	1,182 0 0	11,820 0 0	11,828 0 0	(Cr. Balance, 8 0 0)	.....
Picton	31 Dec. ...	15,951 1 10	576 15 10	1,730 7 6	1,400 0 0	310 11 1	19 16 5
Tumut	26 Aug...	10,238 0 10	370 4 2	.....	.....	.....	.....
Warren.....	30 June...	3,969 3 4	143 10 5	574 1 8	430 11 3	138 8 6	5 1 11
Wagga Wagga	31 Dec. ...	38,500 0 0	1,392 3 0	13,921 10 0	13,921 10 0	.....	.....
Wentworth	31 Dec. ...	4,000 0 0	144 13 0	1,446 10 0	772 7 8	639 3 7	34 18 9
Wilcannia	31 Dec. ...	8,380 12 4	303 1 2	2,727 10 6	2,727 10 6	.....	.....
Wellington	30 June...	12,061 10 10	436 2 10	1,308 8 6	872 5 8	421 3 2	14 19 8
Totals.....	£	577,556 13 2	20,884 5 7	155,972 18 9	132,911 1 4	21,854 6 0	1,228 11 5
Less—Total Payments, Principal and Interest, to 30th June, 1904 .....		.....	.....	132,911 1 4	Less Cr. Balances ...	21 0 0	.....
Total outstanding, Interest and Principal, on 30th June, 1904 .....		.....	.....	23,061 17 5	.....	21,833 6 0	1,228 11 5

APPENDIX L.

SAVINGS BANK OF NEW SOUTH WALES—SPECIAL DEPOSIT ACCOUNT—1891-1904.

Year.	Balance brought forward from the previous Year.	Amount deposited with the Treasurer.	Rate of Interest.	Amount of Cash Repayments to the Bank.	Amount invested in Treasury Bills and Stock.	Balance at the close of each Year.	Nature of Investments.
	£	£		£	£	£	
1891 ...	.....	{ 125,000	4 %	.....	.....	.....	Treasury Bills, 55 Vict. No. 7.
1892 ...	590,300	{ 465,000	5 %	.....	.....	590,000	
1893 ...	350,000	{ 60,000	5 %	50,000	250,000	350,000	
1894 ...	350,000	{ 100,000	4½ %	100,000	.....	350,000	
1895 ...	.....	{ 425,000	4 %	.....	.....	775,000	
(January-June) }	775,000	{ 75,000	4 %	.....	.....	.....
1895-1896 ...	1,080,000	{ 230,000	3½ %	.....	.....	1,080,000	
1896-1897 ...	1,265,000	{ 170,000	3½ %	.....	.....	.....
1897-1898 ...	2,165,000	{ 150,000	3 %	135,000	.....	1,265,000	
1898-1899 ...	2,165,000	{ 900,000	3 %	.....	.....	2,165,000	
1899-1900 ...	2,415,000	{ 250,000	3 %	.....	.....	2,415,000	
1900-1901 ..	2,640,000	{ 225,000	3 %	.....	.....	2,640,000	
1901-1902 ...	2,780,000	{ 264,700	3 %	.....	.....	.....
1902-1903 ...	2,640,000	{ 60,000	3¼ %	.....	184,700	2,780,000	Treasury Bills, 63 Vict. No. 46.
1903-1904 ...	1,080,000	{ 20,000	3¼ %	80,000	140,000	2,640,000	Funded Stock, 61 Vict. No. 43.
			3½ %	20,000	1,500,000	1,080,000	Funded Stock, 62 Vict. No. 36.
			3½ %		325,000	880,000	Treasury Bills, 2 Edw. VII. No. 94

APPENDIX M.

TRUST FUNDS.

STATEMENT of APPROXIMATE INTEREST for the year 1904-5.

Account.	Rate of Interest on Invested Funds, as at 30 June, 1904.	Interest on Uninvested Cash Balances, 1903-4.	
		Paid.	Outstanding.
	£ s. d.	£ s. d.	£ s. d.
Assurance Fund, Real Property Act.....	6,173 12 0	.....	.....
Bankruptcy Estates Account.....	210 0 0	15 2 6	14 18 4
„ Unclaimed Dividend Fund .....	.....	137 9 3	136 2 3
Government Savings Bank	188,272 4 2	16,417 14 10	27,528 11 5
Municipal Council of Sydney Sinking Fund	1,260 0 0	351 0 6	376 8 2
Perpetual Trustee Company	700 0 0	.....	.....
Permanent „	700 0 0	.....	.....
Public Service Assurance Fund.....	.....	5 14 8	6 11 10
Testamentary and Trust Fund .....	.....	2 18 4	2 18 9
Civil Service Superannuation Fund* .....	.....	82 9 8	.....
	197,315 16 2	17,012 9 9	28,065 10 9
		£242,393 16 8	

* Account now closed.

SPECIAL DEPOSITS.

Statement of Approximate Interest on other than Fixed Deposit Account for the year 1904-5.

Account.	Rate of Interest on Invested Funds, as at 30 June, 1904.	Interest on Uninvested Cash Balances, 1903-4.	
		Paid.	Outstanding.
	£ s. d.	£ s. d.	£ s. d.
Municipal Council of Sydney :—			
Moore-street Improvement Loan Sinking Fund .....	.....	72 6 5*	.....
Town Hall Loan Sinking Fund.....	.....	272 15 4*	.....
Streets „ .....	.....	403 7 0*	.....
Public Markets „ .....	.....	204 5 0*	.....
City „ .....	.....	61 15 9*	.....
1903 Streets „ .....	.....	41 2 11*	.....
Savings Bank of New South Wales .....	.....	16,024 15 11	16,447 6 4
Treasury Guarantee Fund.....	261 18 6	.....	.....
University of Sydney, William Roberts' bequest	120 0 0	.....	.....
	381 18 6	17,080 8 4	16,447 6 4
		£33,909 13 2	

* These accounts were closed by withdrawal on 1st March, 04.

SPECIAL DEPOSITS—continued.

Fixed Deposits.

STATEMENT of Approximate Interest for the year 1903-4.

Account Name of Depositor.	Rate of Interest.	Amount of Deposit.	Term.	Interest, 1903-4.	
				Paid.	Outstanding.
		£ s. d.		£ s. d.	£ s. d.
Murphy, M. E.	4%	8,000 0 0	5 years	161 6 4	159 2 6
Murphy, E.	"	8,000 0 0	5 "	161 6 4	159 2 6
Scottish Widows' Fund	"	34,425 0 0	5 "	694 3 3	684 14 9
Do	"	34,425 0 0	3 "	694 3 3	684 14 9
Dibbs, T. A., and others	"	100,000 0 0	3 "	2,016 8 9	1,989 1 5
Nelson, J. and C.	"	7,500 0 0	5 "	151 4 8	149 3 7
Sir John See, K.C.M.G.	"	25,000 0 0	To 30 Oct., 1904.	446 11 6	397 16 3*
North Coast S. N. Co.	"	12,000 0 0	3 years	245 18 4	Nil†
Charlton, R.	"	1,400 0 0	5 "	43 18 6	43 15 2
Charlton, R.	"	800 0 0	To 27 Oct., 1907.	15 10 4	15 18 3
Charlton, A. W.	"	800 0 0	3 years	176 8 9	174 0 10
Miller, F. J.	"	8,750 0 0	3 "	40 6 7	39 15 7
Tierney, E.	"	2,000 0 0	3 "	64 10 6	63 13 0
Paton, J. M.	"	3,200 0 0	5 "	12 17 6	Nil†
Kerr, S.	"	2,500 0 0	5 "	504 2 2	497 5 4
Bray, A. L.	"	25,000 0 0	3 "	302 9 4	298 7 2
Cottee, W. A. and Kidd, J.	"	15,000 0 0	3 "	136 14 3	134 17 2
Smith, G. H. R., Trustees of	"	6,780 0 0	3 "	18 17 1	18 12 0
Downes, F.	"	935 0 0	3 "	378 1 8	372 19 0
N.S.W. M. L. and A. Company	3%	25,000 0 0	28 days	272 4 4	268 10 6
Carlson, C. and C.	4%	13,500 0 0	3 years	83 16 1	Nil§
Terry, E.	"	4,156 5 0	3 "	14 2 4	13 18 6
Tracey, J.	"	700 0 0	3 "	40 6 6	39 15 7
Gotto, T. W.	"	2,000 0 0	3 "	201 12 11	198 18 1
Smith, M.	"	10,000 0 0	5 "	126 4 7	124 10 4
Rech, P.	"	6,260 0 0	3 "	20 5 6	19 17 10
Hill, E.	"	1,000 0 0	3 "	73 8 6	99 9 1
Crane, F., and others	"	5,000 0 0	3 "	.....	21 9 10
Cunningham, J.	"	750 0 0	3 "	.....	82 13 5
Johnstone, L. A.	"	4,156 5 0	20 March, 1906.	.....	.....
		369,037 10 0		7,096 19 10	6,752 2 5
				£13,849 2 3	

£ s. d.	
* 5,000 0 0	withdrawn 18 September, 1903.
† 12,000 0 0	" 4 January, 1904.
‡ 2,500 0 0	" 17 August, 1903.
§ 4,156 5 0	" 5 February, 1904.
23,656 5 0	

SPECIAL TRUST ACCOUNTS.

STATEMENT of APPROXIMATE INTEREST for the year 1904-5.

Account.	Rate of Interest on Invested Funds, as at 30 June, 1904.	Interest on Uninvested Cash Balances, 1903-4.	
		Paid.	Outstanding.
	£ s. d.	£ s. d.	£ s. d.
Curator of Intestate Estates Account .....	.....	.....	2,524 6 9
Master in Equity Account	£9,350 16s. { 4,190 16 0	3,406 5 2	2,524 8 0
Master-in-Lunacy Account	5,160 0 0	593 7 7	600 14 10
Registrar of Probates	1,253 10 0	534 9 1	617 13 11
" in Bankruptcy .....	.....	0 8 7	0 1 6
	10,604 6 0	4,534 10 5	6,267 5 0
		£21,406 1 5	

SUMMARY.

Account.	Invested Funds.	Uninvested Funds.	Total.
	£ s. d.	£ s. d.	£ s. d.
Trust Funds	197,315 16 2	{ 17,012 9 9	242,393 16 8
Special Deposits—		28,065 10 9	
Other than Fixed Deposits	381 18 6	{ 17,080 8 4	33,909 13 2
Fixed Deposits .....	.....	16,447 6 4	
		{ 7,096 19 10	13,849 2 3
		6,752 2 5	
Special Trust Funds	10,604 6 0	{ 4,534 10 5	21,406 1 5
		6,267 5 0	
	* 208,302 0 8	† 103,256 12 10	311,558 13 6

* Included in interest payable on Public Debt, page 109.

† Payable from Annual Appropriation.

APPENDIX N.

RAILWAYS AND TRAMWAYS.

STATEMENT showing Net Earnings, Capital (Interest-bearing only) Spent on Lines open, and Interest on Capital Invested from 1st July, 1891, to 30th June, 1904, as it should have been shown had the agreement with Parliament in regard to the £1,000,000 voted for Reconstruction, &c., 53 Vic. No. 23, been carried out, and had the £600,000 advanced for Purchase of Railway Stores been included in Capital.

Year.	Net Earnings.	Instalment of £1,000,000 Loan, 53 Vic. No. 23, which should be included in working expenses.	True Net Earnings.	Capital, Interest bearing only.	Average rate of Interest payable on the Public Debt.	Amount of Interest required.	Average rate of Interest earned.	Net Earnings.	
								Shortage.	Surplus.
	£	£	£	£	%	£	%	£	£
1891-2.....	1,249,543	75,000	1,174,543	34,996,728	3·823	1,337,925	3·356	163,382	.....
1892-3.....	1,250,099	75,000	1,175,099	36,285,503	3·834	1,391,186	3·238	216,087	.....
1893-4.....	1,270,610	75,000	1,195,610	37,538,718	3·789	1,422,342	3·185	226,732	.....
1894-5.....	1,361,938	75,000	1,286,938	38,399,345	3·789	1,454,951	3·351	168,013	.....
1895-6.....	1,321,427	75,000	1,246,427	38,571,551	3·738	1,441,805	3·231	195,378	.....
1896-7.....	1,471,338	75,000	1,396,338	39,031,336	3·671	1,432,840	3·577	36,502	.....
1897-8.....	1,466,873	75,000	1,391,873	39,332,114	3·661	1,439,949	3·539	48,076	.....
1898-9.....	1,515,365	75,000	1,440,365	39,568,080	3·624	1,433,947	3·640	.....	6,418
1899-0.....	1,462,649	75,000	1,387,649	40,386,450	3·639	1,469,663	3·436	82,014	.....
1900-1.....	1,619,781	75,000	1,544,781	41,036,735	3·66	1,501,945	3·764	.....	42,836
1901-2.....	1,491,090	75,000	1,416,090	43,536,632	3·567	1,552,952	3·253	136,862	.....
1902-3.....	1,146,463	75,000	1,071,463	44,859,902	3·552	1,593,424	2·388	521,961	.....
1903-4.....	1,306,833	75,000	1,231,833	*†46,010,371	3·565	1,640,270	2·677	408,437	.....
								Net Shortage,	£2,154,190

* Compiled according to the findings of the Committee on Railway Capital Accounts, and approved by the Government. † Approximate.

APPENDIX O.

ANNUAL PENSIONS LIABILITY, ON 30TH JUNE, 1904.

Account.	Authority.	Payable from—	New Pensions.	Lapsed Pensions.	Pension Liability on 30th June, 1904.
			£ s. d.	£ s. d.	£ s. d.
Civil Service Superannuation Account	Act No. 8 of 1903...	Consolidated Revenue	10,785 1 11	5,683 11 0	110,469 9 10
Schedule B—Superannuated Officers	Constitution Act ...	" (£3,500)	1,268 3 4	613 2 6	3,485 6 6
" B—Judges	" ...	"	1,820 0 0	Nil	3,640 0 0
" B—Supplement—Military and Pilots' Widows.	Annually voted ...	"	Nil	30 0 0	1,222 7 6
" C—Stipends to Clergy.....	Constitution Act ...	"	Nil	Nil	2,630 17 6
Superannuation Act Repeal Act of 1873.	36 Vic. No. 29	"	Nil	Nil	1,194 17 8
District Court Judges	46 Vic. No. 16	"	Nil	Nil	750 0 0
Police Superannuation Fund	16 Vic. No. 33 and	{ Part from accumulated funds, and balance paid from Con- solidated Revenue. }	4,090 7 11	1,728 14 7	29,406 15 5
Police Reward Fund	25 Vic. No. 16		Nil	50 0 0	936 5 0
Pension to Constable J. F. Alford...	Annually voted ...	Consolidated Revenue.....	.....	.....	45 12 6
Inspectors of Stock—Pensions Account.	" ...	Treasurer's Advance Account,	Nil	Nil	676 15 0
Sir Henry Parkes' Family Grant ...	60 Vic. No. 3	Consolidated Revenue .....	.....	.....	500 0 0
		Total	£ 17,963 13 2	8,145 8 1	154,958 6 11

APPENDIX P.

RAILWAY AND TRAMWAY RATES LEVIED during 1903-4, WITHOUT THE SANCTION OF THE GOVERNOR and Executive Council, as required by provisions of the Railway Act, BUT SUBSEQUENTLY AUTHORISED BY SPECIAL MINUTES.

Fares or Class of Merchandise.	Particulars of Rates.	Number and Date of Audit Query.	Number and Date of Executive Council Minute.																		
Rate on Pigs to Government Stud Farm, Kirkham.	To be carried at Half Rates on the Return Journey if sent back in trucks that would otherwise run empty.	1,404C, 16 July, 1903	33, 18 Sept., 1903																		
Season Ticket Rates—Special Rates charged.	To Mr. Hamilton Osborne, Sydney-Nyngan, <i>via</i> South or West, 1st Class Yearly, £50; Mr. D. Osborne, Sydney, Bungendore-Cootamundra, 1st Class Yearly, £35; Mr. Harry Osborne, Sydney-Thorndale-Bungendore-Whitton, 1st Class Yearly, £55; Mr. J. M. Atkinson (representative of the Messrs. Osborne), Sydney-Nyngan, <i>via</i> South or West, 1st Class Yearly, £50.	1,218C, 10 May, 1903	33, 18 Sept., 1903																		
Season Tickets—Half Rates Members of Railway Staff.	The privilege enjoyed by the Permanent Staff, Railway Department, of obtaining Season Tickets at Half Rates, to be extended to any employee having more than six months continuous service.	1,413C, 20 July, 1903	33, 18 Sept., 1903																		
Rates for Live Stock for Re-stocking Purposes.	Stock sold at Flemington for purposes of re-stocking to be carried at a reduction of 50%, provided the return journey is completed within two weeks of arrival at Flemington, and at the convenience of the Railway Department.	1440C, 31 July, 1903	33, 18 Sept., 1903																		
Rate—Timber Railway Construction Branch.	All classes of Timber consigned by Railway Construction Branch, to be used in connection with New Lines of Railway, to be charged "Through Rates" over "Branch Lines" where Local Rates ordinarily apply.	1559C, 23 Sept., 1903	41, 13 Oct., 1903																		
Rates for Gundagai—Tumut Extension.	Carriage of Goods by Construction Branch on this extension to charge following Rates:—Agricultural Produce, 20s. per truck; Wool, local rates— <i>i.e.</i> , 3d. per ton per mile for greasy, plus 33½ per cent.; for scoured, minimum 5s. per ton; Live Stock, local rates—minimum 20s. per truck; other Goods, local rates—minimum 5s. per ton.	1559C, 23 Sept., 1903	41, 13 Oct., 1903																		
Fares, West Maitland and East Greta Line.	The Fares to be charged on this line for Second-class Single and Second-class Return Fares to be as follow, from West Maitland, only, to Stations on East Greta Line, and <i>vice versa</i> , viz.:— <table><tr><td></td><td>Second Single.</td><td>Second Return.</td></tr><tr><td>East Greta Junction</td><td>0 1</td><td>0 2</td></tr><tr><td>East Greta</td><td>0 4</td><td>0 6</td></tr><tr><td>Aberdare</td><td>0 6</td><td>0 10</td></tr><tr><td>Heddon Greta</td><td>0 8</td><td>1 2</td></tr><tr><td>Stanford Merthyr</td><td>0 9</td><td>1 3</td></tr></table>		Second Single.	Second Return.	East Greta Junction	0 1	0 2	East Greta	0 4	0 6	Aberdare	0 6	0 10	Heddon Greta	0 8	1 2	Stanford Merthyr	0 9	1 3	1,559C, 23 Sept., 1903	41, 13 Oct., 1903
	Second Single.	Second Return.																			
East Greta Junction	0 1	0 2																			
East Greta	0 4	0 6																			
Aberdare	0 6	0 10																			
Heddon Greta	0 8	1 2																			
Stanford Merthyr	0 9	1 3																			
Rates, Narrabri—Walgett Extension.	The Minimum Rate for Traffic, forwarded from Wee Waa to Burren Junction and intermediate points, to be 5s. per ton.	1,559C, 23 Sept., 1903	41, 13 Oct., 1903																		
Rates for Oil	Oil for gas-making purposes only—from Torbane to Darling Harbour, to be reduced from £5 per truck, not exceeding 9 tons, to £4 12s. 6d. per truck under similar conditions, and <i>pro rata</i> for any weight over, and abolishing a charge of 2s. 6d. per truck for break of journey at Hartley Vale.	1,514C, 15 Oct., 1903	2, 12 Jan., 1904																		
Season Tickets, two or more Sections.	First Line—Ordinary Rates; Second Line—Half Rates; Third Line—One-third Rates; Fourth Line—Quarter Rates. The above rates were fixed under By-law No. 218. Now approved that, notwithstanding above by-law, where the through ordinary Mileage Rate is less than that computed under that by-law the through ordinary Mileage Rate may be charged.	1,445C, 1 Aug., 1903	33, 18 Sept., 1903																		
Fares to Rifle Association <i>bona-fide</i> Competitors.	Tickets to be issued at Half Return Fares to <i>bona-fide</i> Competitors at the Annual Prize Meeting of the Queensland Rifle Association, held at Brisbane, 10th to 15th August, 1903.	1,445C, 1 Aug., 1903	33, 18 Sept., 1903																		
Rates on Empty Cement Bags.	Empty Cement Bags to be carried "Free".....	1,414C, 22 July, 1903	33, 18 Sept., 1903																		
Rates, Live Stock, Camden Line.	Through Rates, instead of Local Rates, to be charged for Live Stock, by Passenger Trains, on this Line.	1,414C, 22 July, 1903	33, 18 Sept., 1903																		
Rate on Stock returned to Original Pastures.	One quarter of the Ordinary Rate to be charged, when Stock are carried, instead of being allowed by Rebate, on the declaration of the owner that the Stock are identical with that carried on the forward journey, and are being returned to their original pastures. (Stock Inspector's Certificate not required under these circumstances.)	1,716C, 2 Dec., 1903	3, 19 Jan., 1904																		
Rate on Equipment for United Tent Missions.	Equipment which accompanies each party, consisting of "a Large Tent, Gas Generator, &c.," weighing about 2½ tons, being carried at Theatrical Rates, viz., 4d. per mile for 4-wheeled Wagons, minimum charge, 15s.; and 6d. per mile per Truck for Bogie Wagons, minimum, 30s.	1,593C, 6 Oct., 1903	1, 6 Jan., 1904																		
Fares to Municipal Delegates and Wives.	Tickets at Half Rates to Delegates to Annual Session of the Municipal Association in Sydney, who travelled from Stations not less than 25 miles from Sydney, to attend Conference; also to Delegates' Wives, whose names are shown on the usual certificate issued by Secretary to Association.	1,769C, 27 Jan., 1904	113, 23 Feb., 1904																		
Rate for Special Train, Public School Teachers' Picnic.	A Special Train was run from Newcastle to Cockle Creek, 20th February, 1904, Public School Teachers' Picnic. The Tariff Charge was £15. The Railway Commissioners allowed a reduction to £12 10s.	1,866C, 18 Apl., 1904	17, 26 April, 1904																		
Fares on Tramways to Aldermen of City Council, Sydney.	Annual Tickets on Tramways to Members of the City Council, at £2 10s. each.	1,858C, 15 Apl., 1904	17, 26 April, 1904																		

APPENDIX Q.

STATEMENT of Balances of STORES, &c., ON HAND AT LAST STOCK-TAKING, as disclosed by the returns of the various Departments in terms of the Audit Act.

Date.	Department.	Amount.	Total.	Date.	Department.	Amount.	Total.
	I.	£ s. d.	£ s. d.		VI.		£ s. d.
1904.	His Excellency the Governor :—			1904.	Brought forward		520,439 10 0
Mar. 31	H.E. the Governor		35 7 11	Mar. 31	Attorney-General and Justice :—		
					Prisons generally		17,891 8 1
	II.				VII.		
1904.	Executive and Legislative :—			1904.	Lands Department—		
Mar. 31	Legislative Assembly	103 15 5		Mar. 31	Head Offices	6,064 17 2	
" 31	Parliamentary Library ..	89 6 7		" 31	Land Board and District Survey Offices	491 11 6	
April 21	Parliamentary Reporting Staff	2 13 5					6,556 8 8
Mar. 31	Parliamentary Standing Committee	4 15 0	205 10 5		VIII.		
	III.			1904.	Public Works Department—		
1904.	Colonial Secretary :—			Mar. 31	Government Dock-yard ...	13,819 12 4	
Mar. 31	Chief Secretary	108 1 11		April 11	" Architect's yard ..	4,613 8 4	
" 28	Hospitals for Insane	8,367 17 6		Mar. 31	H.O. Stationery	428 14 9	
" 28	Reception House, Darlinghurst	42 5 9		" 31	Railway Construction ..	258,094 14 6	
" 31	Master-in-Lunacy	17 11 6		1903.			
" 31	Coast Hospital	441 8 2		June 30	Metropolitan Board Water Supply and Sewerage ...	57,938 9 2	
" 31	Government Statistician...	52 17 1		Aug. 30			
May 10	Registrar, Friendly Societies	16 5 4		Sept. 30			
April 28	Auditor-General	28 14 4		1904.			
Mar. 31	Government Asylums	1,954 13 3		Mar. 31	Hunter River Board Water Supply and Sewerage ...	6,722 10 5	341,617 9 6
1903.							
Dec. 31	State Children	1,324 17 1			IX.		
1904.				1904.	Public Instruction—		
April 5	Fisheries Commission ...	55 12 4		Mar. 31	Head Office	35 15 2	
Mar. 31	Botanic Gardens	185 13 9		" 31	Architect	117 11 7	
April 5	N. Garden, Campbelltown	13 5 7		" 31	Technical Education	61 0 7	
Mar. 31	Government Domain	39 14 6		" 31	Cadet Branch	8,471 2 11	
June 1	Garden Palace Grounds ...	31 0 9		" 31	N.S.S. "Sobraon"	760 9 6	
Mar. 30	Centennial Park	91 11 0		April 26	Industrial School, Parramatta	82 5 4	
" 31	Sydney Harbour Trust ..	775 0 7		Mar. 31	Carpenterian Reformatory	231 2 9	
June 30	State Clothing Factory ...	581 4 4		" 31	Observatory	20 18 8	
Mar. 31	Stores Supply and Tender Board	4,569 8 7		" 31	Australian Museum	538 18 0	
" 31	Police	6,661 13 11	25,358 17 3	" 31	Library	89 15 6	
	IV.			" 31	Art Gallery	107 4 10	10,516 4 10
1904.	Treasurer and Secretary for Finance and Trade :—				X.		
Mar. 31	Treasury	69 1 7		1904.	Secretary for Mines and Agriculture—		
" 31	Stamp Duties	21 17 1		Mar. 31	Head Office	81 7 5	
" 31	Land and Income Tax	121 10 5		" 31	Diamond Drills	2,501 14 7	
June 30	Government Printer	15,893 0 0		" 31	Hawkesbury Agricultural College	266 1 5	
Mar. 31	Quarantine	7,450 13 2		" 31	Wollongbar Experimental Farm	77 11 9	
" 31	Abattoirs	33 18 0		" 31	Wagga Experimental Farm	17 3 5	
" 31	Navigation	1,478 6 2		" 31	Export Branch	260 2 8	
" 31	Old-age Pensions	26 11 8		" 31	State Viticultural Station, Howlong	16 8 8	3,220 9 11
" 31	Government Savings Bank	14 0 1	25,108 18 2				
	V.				Grand Total	£ 900,241 11 0	
June 30	Railway Commissioners :—		469,730 16 3				
	Railways and Tramways...						
	Carried forward...£	520,439 10 0					

NOTE.—The above Returns are not quite complete, as some of the officers have not reported.

APPENDIX R.

STATEMENT showing Appropriations for LOAN SERVICES and transactions thereon, to 30th June, 1904.

Head of Service.	Appropriations under Acts of Parliament.			Gross Expenditure to 30th June, 1904.			Repaid.			Net Expenditure to 30th June, 1904.			Balances.					
													Written off.			Retained for Expenditure, 30th June, 1904.		
	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.	£	s.	d.
Railways and Tramways.....	58,623,868	3	1	48,973,625	2	2	427,615	2	10	48,546,009	19	4	9,433,591	18	9	644,266	5	0
Public Buildings and Sites.....	4,833,924	7	2	3,890,919	19	1	21,667	11	8	3,869,252	7	5	631,039	9	10	333,632	9	11
Water Supply and Sewerage...	10,725,584	14	6	10,231,795	2	6	106,748	6	4	10,125,046	16	2	246,167	16	6	354,370	1	10
Water Conservation, Artesian Boring, &c	1,163,799	0	0	1,100,340	2	8	54,849	12	0	1,045,490	10	8	598	9	9	117,409	19	7
Roads and Bridges	1,982,184	0	0	1,734,397	12	8	52,637	5	5	1,681,760	7	3	215,522	15	4	84,900	17	5
Harbours and Rivers Navigation	4,321,600	10	3	4,220,715	3	6	129,025	5	7	4,091,689	17	11	132,865	16	9	97,044	15	7
Darling Harbour Wharfs Re- sumptions	1,275,158	0	0	605,885	18	7	135,334	4	7	470,551	14	0	45	4	3	804,561	1	9
Sydney Harbour Trust	5,192,341	11	9	5,160,313	17	6	19,942	4	1	5,140,371	13	5	20,951	8	7	31,018	9	9
Immigration.....	577,176	0	0	569,930	0	0	.....			569,930	0	0	7,246	0	0	.....	
Repayment of Loans	10,373,600	0	0	9,470,530	0	0	600	0	0	9,469,930	0	0	900,370	0	0	3,300	0	0
	99,069,236	6	9	85,958,452	18	8	948,419	12	6	85,010,033	6	2	11,588,698	19	9	2,470,504	0	10
Commonwealth Services.....	3,734,127	11	6	3,466,632	3	5	46,565	19	8	3,420,066	3	9	313,923	5	0	138	2	9
Public Works, Queensland.....	74,761	0	0	49,855	8	6	.....			49,855	8	6	24,905	11	6	.....	
Total.....	£102,878,124	18	3	89,474,940	10	7	994,985	12	2	88,479,954	18	5	11,927,527	16	3	2,470,642	3	7

RECONCILIATION.

	£	s.	d.			£	s.	d.
Total Appropriations, as above.	102,878,124	18	3	Net amount of Loan Expenditure at 30th June, 1904, as above		88,479,954	18	5
Add Loans, 1845 to 1855, not included	705,200	0	0	Net amount of Loans raised, as per Public Debt Statement, pages 101-7.....	79,059,393	16	5	
Add Water and Drainage Act, No. 93 of 1902..	£1,000,000			Add Treasury Bills raised for Loan Services, 55 Vic. No. 7	3,983,077	1	9	
Less portion included above ...	200,000			" " 63 Vic. No. 46	3,972,506	6	6	
	800,000	0	0	" " 64 Vic. No. 10	986,564	10	0	
				" " Act No. 94 of 1902.....	3,964,044	9	5	
				" " Act No. 14 of 1903.....	124,450	0	0	
	104,383,324	18	3	" Amount short raised under 36 Vic. No. 17, and made good from Consolidated Revenue.	175,838	13	1	
Deduct Re-appropriations to other services	278,662	12	8	" Overdraft on Loan Account, at 30th June, 1904...	1,982,644	16	8	
					15,139,125	17	5	
					94,248,519	13	10	
Appropriations, as per Public Debt Statement, pages	£104,104,662	5	7	Less Treasury Bills paid off, 55 Vic. No. 7	3,996,000	0	0	
				" " 63 Vic. No. 46	1,000,000	0	0	
				" Immigration Debentures, 1842-1855	705,200	0	0	
				" Amount over raised	67,364	15	5	
					5,768,564	15	5	
				Total as above.....	£88,479,954	18	5	

APPENDIX S.

1903.

LEGISLATIVE ASSEMBLY.

NEW SOUTH WALES.

SECOND REPORT

OF THE

PUBLIC ACCOUNTS COMMITTEE ;

TOGETHER WITH

MINUTES OF EVIDENCE

AND

APPENDIX.

ORDERED BY THE LEGISLATIVE ASSEMBLY TO BE PRINTED,
30 *September*, 1903.

SYDNEY : WILLIAM APPLGATE GULLICK, GOVERNMENT PRINTER.

1903.

1903.

EXTRACTS FROM THE VOTES AND PROCEEDINGS OF THE LEGISLATIVE ASSEMBLY.

VOTES NO. 9. TUESDAY, 7 JULY, 1903.

6. PUBLIC ACCOUNTS COMMITTEE:—Mr. Speaker informed the House that, according to section 16 of the Audit Act, 1902, he had received from the Colonial Treasurer the nomination of John Thomson, Esquire, a Member of this House, for election and appointment as a member of the Public Accounts Committee, constituted by the Act above mentioned, in the place and stead of the Honorable John Lionel Fegan, Esquire, who has ceased to be a member of such Committee. Mr. Speaker also stated that it would be his duty to submit the name proposed to the House; and he would do so after the Formal Business was disposed of on Thursday next.

VOTES NO. 11. THURSDAY, 11 JULY, 1903.

9. PUBLIC ACCOUNTS COMMITTEE:—The Order of the Day having been read,—
Question proposed,—That John Thomson, Esquire, a Member of this House, be appointed a member of the Public Accounts Committee in the place and stead of the Honorable John Lionel Fegan, Esquire, who has ceased to be a member of such Committee.

Point of Order:—Mr. Carruthers submitted that this question could not be entertained, no resignation from the Public Accounts Committee having been handed to the Speaker, nor had a vacancy occurred in consequence of Mr. Fegan having been appointed an Honorary Minister, such position not entitling him to rank as a Minister of the Crown, as contemplated by subsection 7 of section 16 of the Audit Act. He drew attention to the definition of a Minister of the Crown, as laid down in the Letters Patent constituting the office of Governor, and in the Constitution Act, and contended that, under these circumstances, there was no vacancy in the Committee.

Debate ensued.

Mr. Speaker said: The point raised is a very important one. I am asked to rule whether the Honorable J. L. Fegan is a Minister of the Crown within the meaning of subsection 7 of section 16 of the Audit Act. In my opinion he is not. It is, therefore, my duty to rule that this question cannot be entertained, the House not having been informed in the prescribed manner that a vacancy exists in the Public Accounts Committee.

15. PUBLIC ACCOUNTS COMMITTEE:—

(1.) Mr. Speaker reported that he had received from the Honorable J. L. Fegan a letter, resigning his position on the Public Accounts Committee.

(2.) Mr. Speaker informed the House that, in accordance with section 16 of the Audit Act, 1902, he had received from the Colonial Treasurer the nomination of

John Thomson, Esquire,

a Member of this House, for election and appointment as a member of the Public Accounts Committee constituted by the Act above mentioned, in the place and stead of the Honorable John Lionel Fegan, Esquire, who had resigned his position as a member of such Committee.

Mr. Speaker also stated that it would be his duty to submit the name proposed to the House; and he would do so after the Formal Business was disposed of on Wednesday next.

VOTES NO. 13. WEDNESDAY, 15 JULY, 1903.

9. PUBLIC ACCOUNTS COMMITTEE:—The Order of the Day having been read,—
Question proposed,—That John Thomson, Esquire, a Member of this House, be appointed a member of the Public Accounts Committee, in the place and stead of the Honorable John Lionel Fegan, Esquire, who has resigned his position as member of such Committee.

Debate ensued.

Point of Order:—Mr. Lee reminded Mr. Speaker that, on the occasion of the election of the members of the first Public Accounts Committee, he had ruled that the names should be submitted to the House without debate, and submitted that the present election should be carried out under the same rule.

Mr. Speaker referred to the remarks made by him last Session, and upheld his decision then given, and therefore ruled that this motion must be submitted to the House without debate.

Question put,—That John Thomson, Esquire, a Member of this House, be appointed a member of the Public Accounts Committee, in the place and stead of the Honorable John Lionel Fegan, Esquire, who has resigned his position as a member of such Committee.

And voices given,—Mr. Speaker stated his opinion that the *Ayes* had it.

Whereupon Division called for; and Mr. Speaker having, in accordance with Standing Order No. 213, directed the Members to take their seats to the right and left of the Chair respectively, declared the determination of the House to be in the *affirmative*, as there were only three Members in the minority who had challenged his decision.

The following are the names of the Members in the minority, viz.:—Mr. E. M. Clark, Mr. Gilbert, and Mr. O'Connor.

CONTENTS.

	PAGE.
Extracts from the Votes and Proceedings	2
Report	3
Proceedings of the Committee	5
List of Witnesses	6
Minutes of Evidence	7
Appendix	27

1903.

PUBLIC ACCOUNTS COMMITTEE.

SECOND REPORT.

THE Public Accounts Committee, appointed by the Legislative Assembly, on 4th September, 1902, under the provisions of Section 16 of the "Audit Act, 1902," with power *inter alia* to:—

Inquire into and report to the Legislative Assembly upon all expenditure by a Minister of the Crown made without Parliamentary sanction or appropriation, sat on 17th, 22nd, 23rd, 24th, and 28th September, 1903, for the purpose of taking evidence in regard to the matter of unauthorised expenditure referred to them, and having examined the witnesses named in the list (whose evidence will be found appended hereto), have agreed to the following Report:—

See List
page 6.

Payments "Unauthorised in Suspense," to 30th June, 1903, for Urgent Claims on account of Services of the year 1902-3, made in anticipation of the sanction of Parliament.

No. IV.—TREASURY AND SECRETARY FOR FINANCE AND TRADE.

Darling Harbour Resumptions—Interest on Compensation Money, £70,000, in addition charged to Vote (Item 175), £103,700 0s. 2d.

1. As indicated by the figures in the reference, the Estimates-in-Chief for the year 1902-3 included an item of £70,000 for the payment of interest on Darling Harbour and Rocks Resumption Claims settled during the last financial year. The actual expenditure under this head exceeded the estimate by £103,000, and your Committee, proceeding on the view that the forecasts of expenditure furnished to Parliament should be reasonably accurate, devoted a great deal of time and attention to trying to ascertain whether there was an adequate explanation for the discrepancy existing between the amount figuring in the Estimates and the actual amount expended.

2. In the course of their inquiry your Committee examined the following gentlemen:—The Hon. Thomas Waddell, Colonial Treasurer; Mr. Kirkpatrick, Under Secretary for Finance and Trade; Mr. Vernon, Deputy Auditor-General, and formerly Chief Accountant in the Treasury; Mr. Boyce, at present Chief Accountant in the Treasury; Mr. Steel, Accountant in the Public Works Department; Captain Jackson, Manager of Resumed Properties; Mr. Sievers, Government Land Valuer; and Mr. Jones, Acting Accountant in the Office of the Resumption Board. Beyond the fact that the Colonial Treasurer "thinks he consulted with Mr. Sievers" as to the amount of claims likely to be settled within the year, and that Mr. Vernon, who, at the time, was Chief Accountant in the Treasury, was disposed to think that some estimate was furnished by the Department of Public Works, there is no evidence whatever of any estimate of the cost of 1902-3 Resumptions having been obtained, beyond such information as may have been conveyed to the Colonial Treasurer by Mr. Sievers in the conversations referred to by Mr. Waddell in his answer to Question No. 493. Your Committee, in the circumstances, find that no estimate, in the proper sense of the word, was prepared. The amount of interest provided for on the Estimates appears to have been arrived at by agreement between the Treasurer and Mr. Vernon, who was then Chief Accountant in the Treasury. The reason given by Mr. Waddell for not seeking advice elsewhere as to the probable adequacy or otherwise of the interest estimate adopted by him was that he was "practically as competent as Mr. Sievers to form an estimate"; and he points out that in addition to the item of £70,000 placed upon the Estimates, he provided for a further sum of

£50,000

£50,000 in the Treasurer's Advance Account. That the £50,000 in question was not paid from the Advance Account was due, as stated by Mr. Boyce, the Chief Accountant in the Treasury, to that gentleman's suggestion that it should be transferred to Suspense Account, in order that the Advance Account might be able to meet unforeseen charges arising during the year.

No. V.—RAILWAYS AND TRAMWAYS.

Working expenses to pay Wages, Stores, &c., £134,611 15s. 7d.

3. In connection with this item the evidence of Mr. Thomas Hall, Chief Accountant to the Railway Commissioners, was taken. Mr. Hall's evidence was to the effect that of the increased expenditure represented by the item in question, about £110,000 was accounted for by wages paid beyond the amount estimated in connection with the abnormal traffic consequent upon the drought. The expenditure was incurred, according to the witness, chiefly in dealing with the transit of starving stock and fodder, and the carriage of water for locomotive purposes. The extra expense in connection with water carriage alone, Mr. Hall puts down at £50,000. As compared with the year 1901-2, the number of persons employed on the railways last financial year shows an increase of only 177, whilst the increase in wages expenditure was only £30,783. The extra expenditure of £110,000 was, therefore, according to Mr. Hall, due less to the unexpected necessity of employing more labour to cope with the drought traffic of 1902-3, than to the fact that the Commissioners, owing to the prolongation of drought conditions, were disappointed in the expectations they had formed when framing their estimates, that they would have been able to effect substantial savings by a reduction in the number of persons employed, and in the amount payable as overtime to employees.

4. As to the balance of the item, viz., £24,000, Mr. Hall states that this extra expenditure was incurred in coping with an increased tramway traffic, the receipts from which exceeded the estimate by £34,000.

JAMES ASHTON,
Chairman.

*The Treasury, New South Wales,
30th September, 1903.*

PROCEEDINGS OF THE COMMITTEE.

THURSDAY, 17 SEPTEMBER, 1903.

MEMBERS PRESENT:—

Mr. J. Ashton in the Chair.

Mr. T. F. H. Mackenzie,
Mr. P. E. Quinn,

Mr. D. R. Hall,
Mr. J. Thomson.

The Committee met in one of the rooms at the Treasury.

Thomas Hall (*Chief Accountant to the Railway Commissioners*) called in, sworn, and examined.
Witness withdrew.

Francis Kirkpatrick (*Under Secretary for Finance and Trade*) called in, sworn, and examined.
Witness withdrew.

Reassembling of the Committee to be arranged by the Chairman.

TUESDAY, 22 SEPTEMBER, 1903.

MEMBERS PRESENT:—

Mr. J. Ashton in the Chair.

Mr. T. F. H. Mackenzie,
Mr. P. E. Quinn.

Mr. J. Thomson,

The Committee met in one of the rooms at the Treasury.

Resolved: That the letter received from Mr. T. Hall (*Chief Accountant to the Railway Commissioners*), showing the number of hands employed, and the total amount of wages and salaries paid in connection with the working of traffic on the railways, for the years ended 30th June, 1901, 1902, 1903, be appended. (*Appendix A1.*)

Francis Kirkpatrick, recalled and further examined.

Witness handed in a statement, showing net expenditure from General Loan Account, in connection with the Darling Harbour resumptions, during the three years 1900-1, 1901-2, and 1902-3. (*Appendix A2.*)

Witness withdrew.

The Hon. Thomas Waddell (*Colonial Treasurer*) called in, sworn, and examined.

Witness withdrew.

[Adjourned till following day, at 3 p.m.]

WEDNESDAY, 23 SEPTEMBER, 1903.

MEMBERS PRESENT:—

Mr. J. Ashton in the Chair.

Mr. T. F. H. Mackenzie,
Mr. P. E. Quinn,

Mr. D. R. Hall,
Mr. J. Thomson.

The Committee met in one of the rooms at the Treasury.

The Hon. Thomas Waddell was recalled and further examined.

Witness withdrew.

Edward Johnstone Sievers (*Government Land Valuer*) called in, sworn, and examined.

Witness withdrew.

[Adjourned till the following day, at 2:30 p.m.]

THURSDAY, 24 SEPTEMBER, 1903.

MEMBERS PRESENT:—

Mr. J. Ashton in the Chair.

Mr. P. E. Quinn,

Mr. J. Thomson.

Mr. D. R. Hall,

The Committee met in one of the rooms at the Treasury.

Edward Johnstone Sievers was recalled and further examined.

Witness withdrew.

John Vernon (*Deputy Auditor-General*) called in, sworn, and examined.

Witness withdrew.

[Adjourned till Saturday following, at 10:15 a.m.]

SATURDAY,

SATURDAY, 26 SEPTEMBER, 1903.

MEMBERS PRESENT:—

Mr. J. Ashton in the Chair.

Mr. P. E. Quinn,

Mr. J. Thomson.

Mr. D. R. Hall,

The Committee met in No. 2 Committee Room, Parliament House.

Chairman read Draft Report.

After some discussion, the Committee decided to call further evidence in regard to the item—
 “Darling Harbour Resumptions—Interest on Compensation Money, £70,000, in addition, charged to
 Vote.” (Item 175.)

[Adjourned till Monday following, at 10.30 a.m.]

MONDAY, 28 SEPTEMBER, 1903.

MEMBERS PRESENT:—

Mr. J. Ashton in the Chair.

Mr. P. E. Quinn,

Mr. J. Thomson.

Mr. D. R. Hall,

The Committee met in one of the rooms at the Treasury.

Thomas Robert Steel (*Accountant, Public Works Department*) called in, sworn, and examined.

Witness withdrew.

Carlton Gabbett Livingstone Boyce (*Chief Accountant, Treasury*) called in, sworn, and examined.

Witness withdrew.

Captain John Jackson (*Manager Resumed Properties*) called in, sworn, and examined.

Witness handed in statement, showing interest paid, accrued, and owing on 30th June, 1902, and
 interest accruing on unpaid amount of compensation, to 30th June, 1903, on Darling Harbour and Rocks
 Resumptions. Statement dated 10th October, 1902. (*Appendix A3.*)

Witness withdrew.

Nicholas Jones (*Acting Accountant, Resumed Properties*) called in, sworn, and examined.

Witness withdrew.

Edward Johnstone Sievers was recalled and further examined.

Witness withdrew.

The Hon. Thomas Waddell was recalled and further examined.

Witness withdrew.

[Adjourned till Tuesday, at 12.30 p.m.]

TUESDAY, 29 SEPTEMBER, 1903.

MEMBERS PRESENT:—

Mr. J. Ashton in the Chair.

Mr. P. E. Quinn,

Mr. J. Thomson.

Mr. D. R. Hall,

The Committee met in No. 3 Committee Room, Parliament House.

The Chairman submitted Draft Report.

Same read and verbally amended.

Resolved (*on motion of Mr. Quinn, seconded by Mr. Hall*), That the Report be adopted.

Chairman to report to the House.

[Adjourned *sine die*.]

LIST OF WITNESSES.

	PAGE.
Hall, T.	7
Kirkpatrick, F.	11
Waddell, The Hon. T.	12, 25
Sievers, E. J.	15, 24
Vernon, J.	16
Steel, T. R.	18
Boyce, C. G. L.	19
Jackson, Capt. J.	21
Jones, N.	22

1903.

NEW SOUTH WALES.

MINUTES OF EVIDENCE

TAKEN BEFORE THE

PUBLIC ACCOUNTS COMMITTEE.

THURSDAY, 17 SEPTEMBER, 1903.

Present:—

MR. T. F. H. MACKENZIE,
MR. P. E. QUINN,MR. D. R. HALL,
MR. J. THOMSON.

J. ASHTON, Esq., IN THE CHAIR.

Thomas Hall, Chief Accountant to the Railway Commissioners, sworn and examined:—

1. *Chairman.*] What is your name? Thomas Hall.
2. You are Chief Accountant for Railways and Tramways? Yes.
3. Can you give us particulars as to how that amount of £134,611 15s. 7d. is made up? It is principally made up of wages for employees in working the traffic, in consequence of successive years of drought, which reached its most acute stage during the past year. It was not fair to anticipate that drought conditions would continue so long, and, therefore, the estimate the Commissioners made of the expenditure for the year was considered a reasonable one.
4. That is to say, it was natural that the expenditure on the Railways, apart from the receipts altogether, during a time of drought, such as prevailed last year, would be greater if there had been an abundant season? Certainly.
5. I mean quite apart from the receipts? Quite apart from the receipts.
6. I suppose that was due chiefly to the carriage of fodder and starving stock? Yes; and to the carriage of water for locomotive purposes, and for the public.
7. *Mr. Mackenzie.*] I take it from what you say, it is an absolute payment on account of wages increased on account of the drought? Yes.
8. It has nothing to do with diminished receipts? Nothing whatever; it is owing to the extreme conditions under which the working took place.
9. When did we pass that extra remuneration for the tramway employees;—was that included in this? No, it does not come in; Parliament granted that in the estimates.
10. This is an absolute excess over and above the estimates? Yes; and it was consequent upon the carriage of such a large number of stock, viz., 5,539,770 sheep, and fodder for starving stock.
11. You mean to say that the moving of that starving stock caused the Railway Department to pay this amount for extra wages? Not all of it.
12. The bulk of it? About £100,000 was caused in the railways, owing to the increased expenditure in the working generally of this increased live stock business, and the carrying of fodder to all parts of the system at nominal rates—in fact practically free. I may say that during the year the Railway Commissioners carried about 35,000,000 ton-miles of live stock and fodder alone above what was carried the previous year. That is one cause of the increased expenditure. Then, again, there is the carriage of water for locomotive purposes, which is a very serious item. I think the expenses in various ways must have been increased by about £50,000 on that item alone.
13. *Chairman.*] On the carriage of water? Yes; you see, we lost the services of the engines and waggons, and were put to the expense of tanks for the carriage of the water. There are so many ways in which extra expenditure is incurred. I think at least £50,000 can be accounted for in that way. It is difficult to say what amount would be incurred over and above the ordinary expenditure in connection with the carriage of stock and fodder, I should think it would, at least, amount to the balance. That accounts for £110,000. The remainder of about £24,000 was required in connection with the tramways. The Commissioners anticipated when the estimates were made that the tramway revenue would show an increase, but it increased considerably beyond the estimated sum by something like £34,000, and the extra expenditure was incurred in dealing with that increased traffic.

Witness—T. Hall, 17 September, 1903.

14. The revenue increased? Yes; consequently, there was an increase in the expenditure, which accounts for about £24,000. So that in those three items you have the £134,000.
15. In regard to the railway items, if the drought had not prevailed so long, the breaking-up of the drought would have led to a stoppage of traffic, both in the matter of fodder and of live stock, and there would have been no traffic that would have filled the gap caused by the falling-off from those sources;—I suppose that is the reason why the expenditure was so high as compared with the receipts during that period? Certainly. If normal conditions had prevailed, we should certainly not have exceeded the estimate; but, of course, it was never anticipated that the drought conditions would last so long.
16. The point I am driving at is this: if the drought had broken up in the early part of the financial year, we will say, there would have been no traffic during the financial year to take the place of the abnormal traffic in fodder and starving stock, unless it would have been from the wheat crop? Quite so. The wheat crop, no doubt, under favourable conditions, would have given us, probably, £200,000 additional revenue.
17. When you framed your estimate last year, did you anticipate a total failure of the wheat crop? It was not at that time anticipated.
18. Well, then, the expenditure that you expected would be required for the carriage of the wheat crop, was not incurred? That is so—not to anything like what was anticipated; but still the expenditure generally in connection with the drought was so great that it exceeded the estimated amount. Of course, you cannot make an estimate that you can depend upon under such exceptional conditions the drought brought about. It is impossible to do that.
19. *Mr. Thomson.*] The item of stores has not been alluded to, Mr. Hall;—the £134,000 includes wages and stores? Yes; but there was not much expense in stores. The excess was required mainly in wages in connection with the working.
20. The item of stores is not a very heavy one? No; it is not heavy, comparatively speaking.
21. I suppose, as a matter of fact, you buy most of your stores by contract every year? Yes.
22. Supposing abnormal conditions arise, it does not affect you very much? Not with regard to stores.
23. Can you give us any idea of the discrepancies of the rates that were actually charged on starving stock and fodder, and what would have been charged under ordinary rates? If we had charged ordinary rates we should have had £212,000 more revenue.
24. *Chairman.*] That is, assuming you had carried the same number of stock, which you would not have done? We did carry the stock.
25. If you charged the ordinary rates, people would have left their stock to die? Then we should not have had the expense. As a matter of fact, we carried the additional stock; and if we had carried that stock under ordinary rates, we should have had, of course, so much additional revenue. No doubt it was a wise thing to do, as it was the means of preserving a great amount of stock, and the effect of that will be felt in the future.
26. *Mr. Thomson.*] What I want to get at is this: what did it cost you to lose that money—that is an Irish way of putting it? It is almost impracticable to give you that. We cannot estimate the cost of hauling every particular waggon without an army of clerks to do the work. You see, all the expenditure is accounted for under certain heads: there is the cost of running generally, the cost of repairs to engines, waggons, &c., and the cost of signalmen, station-masters, porters, &c., &c.
27. The answer to my question would have been pretty well the same as you gave to the Chairman;—you dissected the amounts: you mentioned £50,000? That is an estimated amount in connection with the carriage of water for locomotive purposes, and the carriage of water for other purposes. We cannot give the exact amount, because if that had to be worked out, it would simply increase the expense unnecessarily.
28. *Mr. Quinn.*] Generally speaking, there was an abnormal activity in the railway service during the drought? Yes.
29. Would that activity have been greater in a normal year? Possibly in a normal year the activity would have been greater, but we should have got more for our activity.
30. You ran to the full limit of your powers, and you ran at a loss? We did, at a very considerable loss.
31. In a normal year, in a year of prosperity, you would run at your full capacity, but you would run at a profit? We should run at a profit, no doubt, as compared with running under the conditions of last year.
32. We should hope so; it was the making of these concessions that induced the loss;—I mean you do not lay down as a principle that there is a possibility, in a year of great prosperity, of running the railway service at a loss? Certainly not. Under normal conditions and favourable working, we should show a very different state of affairs. We should get more revenue, and we should not be put to the same expenditure.
33. I am assuming that you are running at your full capacity? We never know when that is the case, because we are never supposed to run at our full capacity—that is to say, we can always make provision to meet the requirements of the traffic.
34. Were not there occasions during the drought when you were unable to carry water for the works at Lithgow? That was in consequence of there being no tanks available.
35. The matter of capacity includes all your different branches? It could hardly be considered a requirement by the Commissioners. Tanks, of course, are what you might naturally expect a consignor or consignee to find.
36. *Chairman.*] Mr. Hall, was not there a time during the drought when sheep-owners had to book their orders for traffic two or three months ahead? That is generally the case when everybody wants to move their cattle at the same time.
37. The demand on the railways was then beyond its capacity? That would frequently happen if every person wanted goods moved at the same time. That is the case all over the world.
38. *Mr. Quinn.*] There is a possibility of that occurring during the abundant wheat harvest which is predicted this season? It is possible, unless the producers are reasonable—that is to say, unless they can regulate the forwarding of their traffic; but everything is being done to minimise that. Everybody cannot be served at the same time, and too much of that has been expected in the past, and the outcome of such a condition of things has been that they have simply made warehouses of our waggons. They have all wished to send their wheat up to Sydney at the same time on the chance of getting the best prices, and when they could not sell as well as they expected, they have left the wheat in our waggons longer than was reasonable. Of course that, in a large measure, increases the difficulties and cost of the working.

39. Supposing we have, this year, the abundant wheat harvest that is predicted, would this increased amount of working expenses over the estimate, viz., £134,000 be needed? I do not think it would be likely. Another state of conditions, however, might arise; we might have a flood.
40. Under normal conditions? Under normal conditions, I should say not.
41. These are working expenses? Yes.
42. Supposing you were running at your full capacity, would that full capacity mean this excess of £134,000 over what is estimated as expenditure in a normal year? Not necessarily.
43. I am assuming that you would be running at, approximately, your full capacity in carrying this grain? That is to say, in the coming year.
44. Yes; would you be able to do that under a normal vote, or are we to regard this £134,000 in addition to the estimated expenditure as to the normal amount that would be required in an abundant year? That is very difficult to state. You could not form any reliable conclusion as to that. I have already said that it is a matter that rests very largely with the producer and the consignee. If they attempt to deal with this large wheat traffic which we expect in their own way, to suit their own purposes, they will increase the difficulties of the working, and probably increase the expense of working. A drought always brings more expensive conditions about, and sometimes, in connection with the large traffic worked under unusual conditions, a similar increased expense is brought about.
45. Even in a time of prosperity? Even in a time of prosperity.
46. It simply means this: the railway service, working up to its full capacity, would cost, approximately, £134,000 more than was estimated last year—I am taking that as a standard? I do not exactly understand that.
47. When you framed your estimate it was £134,000 less than what the actual expenditure came out? Yes.
48. In making that estimate, you did not assume that you would be running to your full capacity—you could not have done that? We assumed that we would have quite as much—in fact—more, traffic than we had previously. We did not assume that we would be running to our fullest capacity.
49. *Chairman.*] Would the expenses have been greater if you had had more traffic? It does not follow; it all depends on the nature and the conditions of the working.
50. *Mr. Quinn.*] You can understand the returns would be affected in that way, but would the expenditure be affected in that way? The expenditure would be affected that way to this extent: if we had put on more staff to work any particular traffic that was required under normal conditions, our expenses would increase. You can never tell when a state of things like that may arise.
51. That is estimated at about £30,000—is that so? I made no estimate of that. You are thinking about the £40,000 in connection with the reduction of the men's time.
52. No; what amount did you pay in increased wages on account of the drought? I should say, in the railways, fully £100,000.
53. This item, then, consists of nearly all increased wages? Yes.
54. Would not an increased staff be required at any time when you had a busy traffic? I could not say unless I knew what conditions would prevail.
55. *Chairman.*] A good deal would depend on that; you could carry a given amount of traffic if you could distribute it as you pleased—much cheaper than if other people came with a spasmodic rush, over which you have no control? Twice as quick—that is to say, if we could regulate the traffic.
56. Supposing you had 100,000 tons, if you could carry that whenever you pleased, you would be able to carry it a good deal cheaper by utilising the permanent staff than if you had 100,000 tons put down in the goods shed which had to be got rid of in two or three weeks? Certainly.
57. *Mr. Quinn.*] This would be the result of a dislocated traffic? It is the result of the dislocation of the ordinary working which you can never fully anticipate, and that is the difficulty in estimating any particular amount in connection with the railways. It is a most difficult matter, not only in this country, but in all countries. You may work, for instance, in a good year, a large amount of traffic and realise a large amount of profit; you may take another year's traffic and you will have exactly the reverse. Your expenditure will be so abnormally high that you have a less net result; and so it is in almost every country. You cannot really estimate the actual requirements of the service. You can do your best, but in a large system you can only do that. There is no certainty about it, unless, of course, you put men off indiscriminately; but if a service is worked and managed in a proper way, you have to take all the circumstances I have mentioned into consideration; and even when you have done that, you could not possibly estimate to within a few thousand pounds.
58. This experience is practically a novel experience in the Railway Department, as regards the drought? No, it is not novel; we have had it for a succession of years.
59. You have had the drought, but you have not had a result like this? No; the Railway Commissioners have not had to lose very much on the traffic, and incur so much expenditure, as they have had in this particular year.
60. Of course the loss to the country has really been a gain and experience to the Railway Commissioners; if they were making another estimate with regard to a possible dislocation of traffic, either through a drought or through a superabundance of harvest, they would not be likely to underestimate again to that extent? Of course, all experience is profitable in enabling you to form an estimate; but, as I have said before, other conditions might arise which would be quite as difficult to control in regard to expenditure as occurred last year. It is practically impossible to give an exact estimate from year to year, and I think that ought to be recognised more and more, because you cannot foresee the conditions that the Railway Commissioners have to put up with in connection with the working of traffic. I will give you an instance: Supposing we have a very large downfall of rain, and there are washaways at several points on the system; that might involve the Railway Commissioners in unforeseen expenses amounting to thousands of pounds, both in wages and material.
61. *Mr. Hall.*] Would that £212,000 include the cost of carriage of fodder? Yes; we carried the fodder traffic practically for nothing, and we carried it to all parts of the system.
62. *Mr. Quinn.*] Any distance? Yes; any distance.
63. *Mr. Hall.*] Of course you made a difference in your charges when you carried it, say, 200 miles and 500 miles? No.

Witness—T. Hall, 17 September, 1903.

64. *Chairman.*] Two shillings a ton? Ten shillings a waggon, which would be, practically, 1s. 6d. or 1s. 8d. a ton.
65. *Mr. Hall.*] One shilling and eightpence a ton for how far? Any distance.
66. *Mr. Quinn.*] How about running from one line to another? That did not alter it in any way. You could take it anywhere on the New South Wales railways for 10s. a waggon.
67. *Mr. Hall.*] Can you tell us how much is spent, approximately, in carrying water for private purposes? I cannot tell you the exact amount. I can only roughly estimate it at about £50,000 for the carriage of water for all purposes.
68. Generally speaking, did those who had it privately pay for it? They paid for it, but they did not pay very much.
69. It was not a profitable business? No. We had to meet the necessities of the case at a very small cost.
70. It was not so unprofitable as carrying the fodder? Oh, no.
71. You could not tell us the revenue you were being paid by private individuals for the supply of water? No; I could not say off-hand what that would be.
72. *Chairman.*] I see that last year you stated that the railway staff was increased by over 2,000 men during the year in consequence of the drought—question 250? Yes.
73. Could you make a statement as to the number of men the drought was responsible for on the railways this year, or, better still, could you compare the number of men employed in 1902 with the number of men employed during the last financial year? Yes. The number employed on the railways last year in connection with the working of traffic was 12,624, as compared with 12,447 for the previous year.
74. Can you make a comparison on the basis of the figures used in question 251 of your last year's evidence? No, I cannot do that, because those figures were based on the staff employed in the month of June. The figures I am now giving you represent the average staff employed during the year, which I think is more correct.
75. You say that in 1901 there were 16,250 men employed, and in 1902 there were 18,574 men employed. Does that mean on the 30th June in each of the years named? In the month of June in each of the years named.
76. And you are not in a position to say how many men were employed in the month of June, 1903? Yes, but it would hardly be a fair comparison.
77. It would be fair to establish a comparison between the number employed in the month of June, 1903, and the number stated here? No, because a number of the staff might have been employed on capital work.
78. Would not that apply to the comparison between 1902 and 1901? Not to the same extent, and therefore, the only fair way of doing it is to take the average number of men employed on the railways and tramways during the year in connection with working the traffic, and in that respect I have given you the figures in connection with the railways.
79. A difference of 177? Yes. In connection with the tramways, the figures are 3,983 for 1903, and 3,085 for 1902.
80. *Mr. Mackenzie.*] Practically 900 men? Yes.
81. *Mr. Thomson.*] Would that be accounted for by the substitution of electric instead of steam trams? Yes, and by an increase in the tram traffic.
82. *Chairman.*] Was the establishment of the eight hour system also responsible for it? Yes, that was responsible for it to some extent.
83. *Mr. Quinn.*] The increase in wages of those 900 men is represented in this £134,000? Yes.
84. That would not be through the drought? No; as I said before, in regard to the trams, we carried considerably more people than we had estimated for.
85. So that really the additional number of men employed in consequence of the accentuation of the drought was only 177 on the railways? Yes, that is so, but they might have incurred more overtime. That number of men does not represent the increased expenditure in working the railways. It frequently happens that you have to keep on the men longer than their ordinary hours, and you have to pay considerably more than their ordinary pay. You cannot anticipate in all cases that you will have to keep them on overtime.
86. *Chairman.*] Have you any statement handy by which you can compare the amount paid in wages last year to the amount paid in wages the previous year. I cannot give you those figures at the present time, but I could let you have them if it is necessary.
87. If you supply that we could put it as an addendum to your evidence? Yes.
88. The point is: there were 177 more men employed, and we want to find out how much more wages were paid last year than the year before? Yes.
89. *Mr. Quinn.*] On railways and tramways.
90. *Chairman.*] Railway only. The wages paid on the railways amounted to £100,000 more than was estimated, but there were only 177 extra men employed.
91. *Mr. Quinn.*] One hundred and seventy-seven men at, say, £100 a year, would amount to £17,700.
92. *Chairman.*] Yes; so that in framing their estimate they must have over-anticipated the reduction in the number of employees or else the saving effected by them working less overtime.
93. *Witness.*] I think you are quite right. Such was the case. When the estimates were made it was anticipated that better conditions would prevail, and that it would be possible to work the traffic at a less expenditure.
94. *Chairman.*] And better conditions meant less traffic? No.
95. Less expense in handling the traffic? Yes, less expense in handling the traffic, but more revenue for the traffic carried.
96. The question of receipts does not arise in connection with this item; we are dealing with the cause of the increased expenditure only? Yes, that is what I mean; I mean that we anticipated that more favourable conditions would prevail in regard to the expenditure.
97. Which would make, possibly, a reduction in the number of employees? Quite so. I think that answers the question which you put in the other case.
98. You might let us have that statement, Mr. Hall, showing the number of hands and the total amount of wages received by them for the three years, 1901, 1902, and 1903, each year separately? Yes, I see your point. If I can make it up in the way you want it I will do so. There is no doubt it is important.

Francis Kirkpatrick, Under Secretary for Finance and Trade, sworn and examined :—

99. *Chairman.*] What is your name? Francis Kirkpatrick.

100. I believe you are Under Secretary for Finance and Trade? Yes.

101. The item that we want to speak to you about, Mr. Kirkpatrick, is “£103,700 0s. 2d., interest on compensation, Darling Harbour Resumptions”? The sum of £70,000 was put on the estimates as the amount likely to be required. Of course, it was extremely difficult to prepare an estimate, because it all depended on the number of claims that would be settled by the Crown Solicitor, consequently, it was merely an arbitrary sum that was put down.

102. Does that mean that two and a half times the amount of claims were settled than were expected to be settled? Not necessarily; it does not depend so much on the number as the amount.

103. I mean the amount? The number of claims paid was 404 from 1st July, 1902, to 30th June, 1903; the total amount of compensation paid from 1st July, 1902, to 30th June, 1903, was £1,616,460, and the interest paid was £173,700.

104. That means if only £70,000 were paid in interest about a little more than one-third of that amount would have been settled—that is to say, if you settled claims to the amount of £600,000 you would have had £70,000 to pay in interest? Yes, approximately.

105. Instead of £600,000 you paid £1,616,460? Yes.

106. Do you think that £70,000 was a fair estimate, Mr. Kirkpatrick? It was impossible to form a correct estimate from the information we had.

107. Do you think it was a fair thing to estimate that only £600,000 worth of claims would be paid during the financial year? We could not possibly state the amount that would be paid. It was impossible.

108. *Mr. Quinn.*] You said the estimate was an arbitrary one. The next estimate will not be an arbitrary one, because you will have more to guide you? Yes.

109. *Chairman.*] As you are getting near the end you will be able to estimate with a great deal more accuracy when the claims will be settled? Yes.

110. *Mr. Thomson.*] In the matter of this amount of £103,700, along with the £70,000, you might give some information to the Committee as to this amount of interest;—is the bulk of that payable to the late owners? It is impossible for me to say to whom it was paid; it was paid to the persons who owned the property by virtue of their titles.

111. Do you pay them right out or by instalments, bearing interest? Most of them we pay right out; some leave their money on deposit with the Treasury.

112. *Chairman.*] In no case do you pay by instalments? Yes; in a few cases.

113. All the cases are paid in a lump sum, and some of the people leave their money on deposit with the Treasury? In some cases an advance on account of interest is made.

114. *Mr. Thomson.*] The rate of interest is not altered? No; the rate is 4 per cent.

115. *Chairman.*] The interest is not being paid out of borrowed money? The interest is paid out of the Consolidated Revenue.

116. Is there anything else you wish to say on that item? No.

117. *Mr. Mackenzie.*] The interest was due and had to be paid, and they made no estimate for it? We made an estimate, but it was short.

118. *Mr. Quinn.*] You do not pay the interest until the claim is settled? No; because we would not know the amount on which to pay the interest.

TUESDAY, 22 SEPTEMBER, 1903.

Present:—

MR. T. F. H. MACKENZIE,

MR. P. E. QUINN,

MR. J. THOMSON.

J. ASHTON, Esq., IN THE CHAIR.

Francis Kirkpatrick, Under Secretary for Finance and Trade, was recalled, and further examined :—

119. *Chairman.*] Can you tell the Committee, Mr. Kirkpatrick, what the estimate was as to the amount of claims that would be payable in the last financial year—that is, the estimate included in the Loan Estimate? I could not answer that.

120. That will be on the Loan Estimates? No, there were £4,000,000 included in a Loan Act.

121. Will there not be an amount included in the Loan Estimates? No, because that was an appropriation under the Loan Act.

122. It will not be in any document laid before Parliament in connection with the last Financial Statement? Not that I am aware of. There were £4,000,000 authorised by Loan Act No. 10 of 1900. There was no necessity then to put it on the Estimates beyond that. I wish to hand in a statement showing net expenditure from General Loan Account in connection with Darling Harbour Resumptions during the last three years [*Appendix A2.*]

123. There is no reference in any of the papers laid on the Table of the House in connection with the last Financial Statement estimating the amount that would be paid in connection with resumptions? Not that I am aware of. The Minister may have referred to it in his speech. That is no doubt what he did.

124. *Mr. Mackenzie.*] How much was actually accepted by the Department during the last twelve months of these resumptions? Do you mean paid?

125. No, not paid; but what amount of resumption was actually agreed to—not paid? I could not possibly tell you. That is a matter upon which the Crown Solicitor might be able to give you some information.

126. You could not give us an approximate amount of what had been agreed to on the resumptions? No.

127. The Treasury does not know anything about the claims that are agreed to until they come before the Treasury for payment? The Treasury may incidentally know that a claim is coming. Sometimes there is an inquiry about claims.

128. You had no idea at all of the total amount of the claims that were practically agreed to? No, none whatever.

Witness—F. Kirkpatrick, 22 September, 1903.

129. Did you have any claims in the Treasury that were not settled? Undoubtedly; they may be received a few days before the end of the year.

130. *Chairman.*] You are not in a position to say that the Treasurer was furnished with any estimate as to the amount of Loan money required for the satisfaction of resumption claims during the last financial year? I would not like to say he was not, because the Treasurer may have received a lot of information which I know nothing about.

131. He was not furnished with any estimate by you or by the Treasury? Not by me, because I could not furnish it.

132. Nor by any officer in the Treasury? No officer in the Treasury could furnish him with it.

133. Who would be the person who would likely furnish him with an estimate? Mr. Sievers, the Land Valuer.

134. *Mr. Quinn.*] The only guide that you know of, in your experience of this matter, was the amount of £78,000 paid in the previous year;—is that so? In 1901–2 we estimated £50,000, and we paid £78,000. As to the year 1902–3 I am not prepared to say what the estimate was.

135. *Chairman.*] Of course, Mr. Kirkpatrick, there would be a year's more interest to pay on amounts settled in the following year? Yes.

136. *Mr. Quinn.*] Most of those claims that were held over were disputed claims? I think so; some of them are not settled yet.

137. Those claims which were settled in the first year, were they mainly those over which there was no dispute? Yes, I believe so.

The Hon. Thomas Waddell, Colonial Treasurer, was sworn and examined:—

138. *Chairman.*] What is your name? Thomas Waddell.

139. You are Colonial Treasurer of the State of New South Wales? Yes.

140. Was any estimate made of the amount of money likely to be required for the settlement of claims in connection with the Darling Harbour and Rocks Resumptions for the last financial year? I have no doubt but there was; I think I consulted with Mr. Sievers as to the amount of claims we were likely to have to settle during the year, and as to the amount we were likely to require. I think I did the same last year that I have done this year. This year I have sent a couple of times to Mr. Sievers to be quite sure that his estimate was the best that could be made as to what interest we would probably require. I have no doubt the same was done last year. I might be able to get out still more definite and reliable information if you could let it stand over for a day or so. I know that is what has been done this year, and I am satisfied it is what we did last year.

141. Do you remember whether you put any estimate before the House as to the amount of money that would be required for the satisfaction of claims? Last year I think it was £78,000.

142. I mean capital, not interest? I think I made a statement last year. I could easily ascertain.

143. It was not in the financial statement in chief? I am only speaking from memory.

144. It may have been on the Loan Estimates? Yes. As regards last year, it is possible that I may have relied, to a certain extent, to pay the balance out of the Treasurer's Advance Vote, as I did the year before. I think I would be able to give you more definite information on that point after seeing Mr. Sievers.

WEDNESDAY, 23 SEPTEMBER, 1903.

Present:—

MR. T. F. H. MACKENZIE,
MR. P. E. QUINN,

MR. D. R. HALL,
MR. J. THOMSON.

J. ASHTON, ESQ., IN THE CHAIR.

The Hon. Thomas Waddell, Colonial Treasurer, was recalled and re-examined:—

145. *Witness.*] Perhaps, Mr. Chairman, it would be as well for me to make a statement. I would like to point out, first of all, in regard to what I stated yesterday, that I had no knowledge this matter was coming on; in fact, I never dreamt that I would be called upon to say anything on the matter at all, but I have had some little time since to think over it, although, unfortunately, I have not been able to go through my speeches and fully refresh my memory, and it is difficult for one to remember all the information about matters of this kind that happened about twelve months ago. Of course, as you can understand, in arranging the finances for the year, there are thousands of matters, I might almost say, that one has to deal with. Perhaps I may first deal with the nature of the expenditure to show you the difficulty we have, over and above any other, in connection with this particular class of expenditure. Ordinary expenses are of a continuous character, going on from year to year, and, consequently, the officers under anyone in my position have a much better opportunity of being able to judge what amount will probably be required for the year. This is an expenditure quite unique in its character. There is practically nothing to go by as regards the experience of the past, and the amount that would be required for the year depended on many things; for instance, the difficulties arising with the lawyers on both sides, owing to the complicated nature of the claims. There was another matter that, I think, was strongly in my mind at the time this estimate was being prepared—and that was, that there seemed to be rather a lull in the pressing forward of the claims, and I think I am correct in saying that I mentioned in one of my speeches—I am speaking from memory—that I believed, owing to the money market, there was a disposition for people to let the money lie, with the belief that they had a good investment. On one occasion I mentioned that it might be necessary to bring in a bill to compel them to put in their claims. I mention this as one of the many things that would come to my mind in dealing with a matter of this kind. The year before last, or, rather, the years immediately preceding that for, I think, five or six years, only £100,000 was placed for the Treasurer's Advance Account. When it came to the year before last—and I think Mr. Vernon will be able to bear me out in this—we put an extra sum of £50,000 on the Treasurer's Advance Account, making it £150,000 instead of £100,000, in order to meet all the claims that might occur in connection with this matter. I am satisfied that is what was in my mind, and also in the mind of Mr. Vernon, last year—that we had put a lump sum on the Estimates, and had £50,000 extra on Treasurer's Advance Account.

146. *Chairman.*] The previous year, I think, provision was made in the Treasurer's Advance Account for £50,000? Yes.

147. And £28,000 was paid in addition to that, making it £78,000? Yes. That, I am satisfied, was in my mind, and we were relying upon the extra £50,000, because that amount was put on the Treasurer's Advance Account before the question of the additional cost on account of the drought was thought of; and later on I put £150,000 on the Treasurer's Advance Account, making £300,000 altogether. I am confident that is what I was relying upon, although the amount did not prove sufficient in the end. Then, I would like to point out that this matter of expenditure is provided for in the estimates of our own Department. If it were on the estimates of the other Departments we would get it in the usual way; but it is an estimate of our own Department, and it is one of those estimates that I can really use my own judgment in connection with as well, and rely almost as much upon, as I can on the judgment of anybody else. So as to give the Committee the fullest information, I would further like to point out that whoever is in my position does this: he asks each Department to send in their estimates; the estimates are sent in, and at the same time the Chief Accountant makes up the estimates for the Treasury, putting down what he thinks will be about the necessary amount, and he then brings a draft to the Treasurer. That is the usual practice. So that no doubt this amount was submitted by Mr. Vernon to me, and I was then, as I say, relying on—and I have no doubt that is what we were relying on—the additional sum of £50,000 which was placed on the Advance Account to meet anything that might be over that amount. This year we are in a much better position to form an estimate of what we would probably want than we were the year before. All the unpaid claims have been advanced to a stage much nearer payment, and leaving much less room for differences; and to show my feelings in connection with this, not dreaming that this matter would be raised in any shape or form, I have, during the last two or three weeks, in making up the Estimates, amongst other things, provided that we should place a sum of £140,000 on the Estimates this year, and not rely on the Advance Vote. That is owing to the fact that we are in a much better position to form an estimate as to what we will probably want. To give you further information that will show you how uncertain everything is in connection with this matter, I would like to mention that from the commencement of the present financial year up to now, about three months, we have only paid £17,000 in interest. We have paid interest on all claims that have come in, and the total amount only comes to £17,000.

148. All claims that have been settled? Yes, and every claim that has been ready to be settled has been settled immediately it came to the Treasury. I gave the Under Secretary instructions to that effect months ago, and the total sum paid this year up to now has been only £17,000. If we multiply that by five, and take it as a criterion for the whole year, it would only come to £85,000; yet we are putting on the Estimates £140,000. It is only the wildest of guesswork to estimate what we will have to pay. It depends not only on the lawyers, but it depends also on the state of the money market. For instance, if the money market locally became what is known as "very tight," and money went up, it would make people anxious to get their money, while, on the other hand, if money got low, and there was a tendency for it to get lower, it might mean that the year would go by, and claims come in which would only take up half what was put down on the estimate. It is the most difficult estimate to deal with in connection with the whole expenditure of this State. Last year, I think, I made my financial statement on the 24th September. The Estimates would probably have been closed a week or ten days before. Between that and the 9th December, when I was moving the second reading of the Treasury Bills Bill, requesting power to borrow up to £4,000,000 in London, I gave the estimate of £1,200,000. A period of nearly three months had elapsed between the time we had provided that particular amount on the Estimates for the year and the time I moved the second reading of the Treasury Bills Bill, and during that period many things might have taken place in connection with the payment that would lead us to believe that we would either make more payments or less payments than what we thought at the time we were making our estimate. It is one of those matters upon which one might change his mind very frequently—just according to circumstances—as to what he would probably want; and that is, no doubt, what was in my mind in the first instance, two years ago, when we decided to pay out of the Advance Vote, and also last year in relying on the Advance Vote to meet anything should there be more required than what we put down. You might naturally say, "Why did you not, under those circumstances, pay the amount out of the Advance Vote last year, instead of paying it out of the Expenditure Suspense Account?" I would like you to call Mr. Boyce, the Chief Accountant, on that point. I spoke to him about that this morning, and he reminded me of the fact that he had many calls on the Advance Account, and it seemed unlikely it would be able to meet all of them. If you called Mr. Boyce, he would be able to give you the fullest information on that point. I do not think there is anything else I need add, only this: I would like to state to-day, with the full responsibility of the fact that I am on oath, that there has not, on any occasion, in connection with this or any other matter, been an instance of where I have put an estimate of expenditure lower, or where I have used any influence to get estimates of expenditure put lower, than what I thought would probably be wanted during the year; and I would be very glad if the Committee, although I do not think they doubt my word, examined Mr. Kirkpatrick, Mr. Vernon, and Mr. Boyce on that matter, as to whether I have ever, in any way, given the slightest indication that I wished to cut an estimate lower in order to make the accounts fit in.

149. I think I am expressing the ideas of the Committee generally when I say that every member of the Committee appreciates all the difficulties consequent on the question of estimating what amount would be required for the satisfaction of claims for one year. The point that is in my mind—I do not know to what extent it enters into the minds of the other members—is this: that, whatever the estimate may be, the estimate of interest payable during the year ought to coincide with the estimate of the amount required for the satisfaction of claims; that is to say, suppose you estimate that you would require £1,500,000 for the payment of claims during the year, the amount of interest provided for on the Estimates should coincide with that £1,500,000;—so far as it appears to me personally at the present time, the estimate for interest does not appear to coincide with the estimate of the amount of loan money required for the satisfaction of claims during the year? There is one thing I mentioned, and that is, between the time we had actually made our estimate for interest last year and the time I gave the estimate in the House for compensation claims, many things might take place in connection with the payments that might lead one to believe that we would make more payments than what we thought at the time we were making an estimate for. During the first three months of this year I thought we would have very heavy payments on account of the time that had elapsed and the amount that had yet to be paid. If, three months ago, I had been asked the question, I should have said that we would probably have a very large amount to meet for interest,

Witness—The Hon. T. Waddell, 23 September, 1903.

interest, because we would have a very large amount in payments. Yet we have only paid £17,000 for the three months referred to; so you can see how impossible it is to estimate; and the prospect now is that we are not going to have a settlement of sufficient claims to warrant us putting on the amount we have put on, namely, £140,000.

150. I quite appreciate all the difficulties in connection with the calculation. Here is a return, Mr. Waddell, that has been handed in by Mr. Kirkpatrick, showing that £1,367,000 had been paid on account of these claims prior to the commencement of the last financial year? Yes.

151. I might say that I looked up *Hansard* this morning, and I found that, in a speech delivered by you on the 11th December on the Loan Estimates, you stated that up to the then present time £2,336,000 was the amount that had been paid in satisfaction of claims;—have you any recollection of that? I have no recollection of it, but if it is in *Hansard* it should be right. I might mention that in the matter of computation I must depend on my officers. All the figures I give I am most careful to get from my officers. I am most particular in every instance where I give information to the House to get it direct from the accountant. When I have not done so, I have always put in a stipulation, "I am speaking from memory," so as to show the House that I am not absolutely certain. I am specially careful in that respect.

152. Would you like to have a look at the *Hansard* report? I do not know that it makes much difference.

153. Deducting the £1,367,000 from the £2,336,000 leaves £969,000, which had been settled up to the 11th December in that financial year? I might point out that it is impossible to recast the Estimates. Where an amount has been underestimated, you have to depend on other estimates which have been over-estimated—in other words, one could not be continually recasting the Estimates to keep pace with the additional information you would get as the year went on.

154. *Mr. Quinn.*] An estimate is only an estimate? Yes. As you go along you get more information, and more information, until the end of the year, when you know exactly how it stands.

155. *Chairman.*] What I was going to bring out was this: Taking that £969,000 as the amount of claims settled up to the 11th December, and adding to that the £1,200,000 which you estimated would still be required for the satisfaction of claims, that would make the total claims payable, had that estimate been realised, about £2,200,000? Yes. I come back again to the same position; three months after, when I found it would require more than what had been estimated, it was impossible to recast the Estimates. It is not impossible, it could only be done by withdrawal of the whole Estimates; but it is not desirable, unless there was an overwhelming necessity, to keep recasting one's Estimates in order to make them in harmony with the latest information. I think last year, in answer to yourself or Mr. Carruthers, I emphasised that fact. The matter, no doubt, that was constantly in my mind was that we had the Advance Vote to fall back upon, as we had arranged the year before.

156. *Mr. Quinn.*] We would like to know, Mr. Waddell, whether you made any estimate as to the amount of capital that would be paid at the time the estimate of £70,000 for interest was made? I do not think I did.

157. *Chairman.*] Was that estimate of interest based on any estimate as to the amount that would be required for the satisfaction of claims? I think I simply dealt with the matter in this way: Mr. Vernon has probably proposed that we put £70,000 down; then we have probably discussed the matter, and I have come to the conclusion that, as we were putting £50,000 more on the Advance Vote, it would make the matter quite safe, as we would have that sum to fall back upon if the £70,000 were exceeded.

158. £70,000 interest would have probably meant payments to the amount of £700,000 only? Not necessarily. I was relying on the £50,000 which we had on the Advance Vote in case that amount was exceeded.

159. If you estimated that the amount of claims would have amounted to, say, £1,200,000 instead of £700,000, was there any reason why the estimate of interest should not have been put as an item of interest in the estimate? There is certainly no reason. I quite admit that it is a matter of opinion as to whether we should not have done as we are doing this year, that is, have put the full amount on the Estimates. The reason for not following the usual practice was simply that it was a unique matter to deal with, and having dealt with it in the year before in that way, we simply agreed to the amount of £70,000 being put down as a lump sum, with the feeling that the Advance Vote would be there if we exceeded that amount.

160. *Mr. Quinn.*] Having found that £78,000 and the amount taken from the Treasurer's Advance Account of the previous year was sufficient to cover the interest on the claims dealt with during that year, do you think that would be a fair guide for you in making your estimate for last year, with a possible draw on the Advance Account? I would take that as one of the items of information to guide me in forming an estimate, but I would not be entirely guided by it. Supposing I were making out the Estimates now, and I relied simply on the amount we have paid up till now for this year, I would only put about £80,000 down for interest this year. So that you cannot go on what happened before. It is a most difficult matter; and it is one of those things upon which it is only fair to allow the Treasurer a certain amount of latitude.

161. *Chairman.*] You are borne out in that view by what happened last year. Up to the 11th December you had paid £969,000, and on a basis of those payments for five months and a fortnight you estimated that for the remaining six months and a half you would want £1,200,000, whereas as a matter of fact in the end you only wanted about £652,000? Yes.

162. Can you tell us whether that £70,000 interest was based on any estimate as to the amount of money that would be required for the satisfaction of claims? No; it was simply based on all the circumstances surrounding the whole position.

163. Inasmuch as the amount of interest depends on the amount of claims settled, the two things must have a relation to one another? The question you asked me is this: Did I base my calculation of what we would want last year on what we had paid for the preceding year?

164. No. What I mean is this: Suppose you sat down to consider how much you would provide for interest, is not the first question that would be asked this: "What do you think is the amount we will require for the satisfaction of claims during the year?" Having ascertained that, it is an easy matter to figure out the amount of interest required? Yes; one depends on the other.

165. Well, was any estimate formed of the amount of money required to pay claims prior to that £70,000 being put on the Estimates? There is no doubt there would be an estimate formed.

166. Would there be any record of it? No; because that is an estimate made in our own Department. Mr. Vernon will be able to give you some information on that. Mr. Vernon, having got the estimates of

all the other Departments in, added to them the estimates of our own Department, which he had made up himself, and then when they were all ready submitted them to me. The question would then come up in my mind as to what amount we would probably settle during the year, and what amount of interest we would probably want. As I said before, the same difficulty would confront you as to the amount you would want for interest and as to the amount of claims that would be paid. Evidently at the time the estimate was framed I did not anticipate there would be such a large amount required in the settlement of claims, and consequently such a large amount for interest; but at the same time it was constantly in my mind, I have no doubt whatever, that we had £50,000 on the Advance Vote to fall back upon. It may be a difference of opinion as to whether it would not have been wiser from the very first to have not relied on the Advance Vote at all; but still that is a matter of opinion.

167. *Mr. Thomson.*] You put down £70,000 as interest, and you also put down £50,000 on the Advance Account; can you tell the Committee why the amount was not £120,000 on the one account;—is there any particular reason why the £120,000 was not put down on the one instead of the two? It comes to pretty well the same thing, and I decided to deal with it in that way simply because it was a matter quite unique in its character—quite different to others; and I thought, under those circumstances, as it was so very difficult to estimate, I would put in a lump sum, and in addition £50,000 on the Advance Vote, so as to make the matter quite safe.

168. To be used for that or any other purpose? Yes.

169. *Mr. Mackenzie.*] Would Mr. Boyce be able to tell us if there was a definite estimate made as to the money that would be required for the satisfaction of claims on which this interest was based? Mr. Vernon would be able to do that.

170. Would Mr. Kirkpatrick or Mr. Boyce? No; Mr. Vernon was Chief Accountant at the time.

Edward Johnstone Sievers, Government Land Valuer, was called, sworn, and examined:—

171. *Chairman.*] What is your name? Edward Johnstone Sievers.

172. Your official position? Government Land Valuer.

173. Having to do with the Darling Harbour and "Rocks" resumptions? Yes.

174. The question we want to ask you is whether, for the purpose of the Estimates of the financial year 1902-3, any estimate was furnished by you of the probable amount of claims that would be satisfied during the ensuing year? No; I do not remember giving an estimate for that.

175. Would anybody else be qualified to give an estimate? No.

176. You are the only one who would be qualified to give such an estimate? Yes. I have given a great many estimates since, but I do not remember giving an estimate for that particular year. Nobody, I think, would have given an estimate if I had not.

177. Did you give anybody any estimate at the commencement of the last financial year? Yes; the total amount required. I think I would have done that, because I do it every year.

178. Can you tell us how much that estimate was? I could, perhaps, tell you that to-morrow.

179. You tell us that nobody else is qualified to furnish an estimate but you? There is no doubt about it.

180. And, if any reliable estimate were furnished, it must have been furnished by you, and you believe you did furnish an estimate? Yes.

181. Now, we would like to know the amount of that estimate? I will let you have that to-morrow. I would like to say this: In the past two or three years it has been absolutely impossible to give a reliable estimate of the amount that would be paid in any particular year. I would like to emphasise the reason for it. The resumptions, since 1900, have exceeded many times those of any previous years—that is to say, they have run into a capital sum of between £4,000,000 and £5,000,000. The claims come in at various periods, at times within a few days of the resumptions taking place, and sometimes two years subsequently to the service of the notice of resumption. The acceptance of those claims depends to a very great extent upon the judgments that are given in the various Courts dealing with those claims, many of the owners holding back to find the result of contested cases. Then, again, the question of the money market fluctuation comes in. There is a special reason in this case: the interest on resumed land was 6 per cent. per annum, and the Darling Harbour bills passed in September, 1900, purported to reduce the interest to 4 per cent. The consolidation of the Public Works Act, ten days later, was held by many solicitors in town to refix the interest and compensation at 6 per cent.

182. Have you any record of that estimate? Not that I can turn up in two or three minutes. I thought I had a copy of the estimate in this book, but I find I have not. If I had known you were going to ask me about this, I would have had it ready. I will see the Accountant of the Works Department, and will be able to let you have the information to-morrow.

THURSDAY, 24 SEPTEMBER, 1903.

Present:—

MR. P. E. QUINN,

MR. D. R. HALL,

MR. J. THOMSON.

J. ASHTON, Esq., IN THE CHAIR.

Edward Johnstone Sievers, recalled, and further examined:—

183. *Witness.*] I promised you yesterday that I would inform you whether any estimates had been prepared annually to the Treasury in connection with the expenditure on the Darling Harbour and "Rocks" resumptions.

184. *Chairman.*] Particularly for the last financial year? Yes. I find that it is not the practice of the Works Department, nor did they furnish an estimate to the Treasury. I said yesterday that I thought I had been in the habit of preparing an estimate. It now turns out that is purely for departmental purposes, and never went beyond the Works Department. I am authorised by the Under Secretary and accountant to say that. There is no question it has not been the practice. I was of the opinion that it was the practice.

185. Did you prepare an estimate about that time—shortly prior to the 1st July, 1902? Yes.

186. About what date did you prepare it? 4th April, 1902.

187.

Witness—E. J. Sievers, 24 September, 1903.

187. Was that an estimate of the cost of resuming properties for the financial year commencing on the 1st July following? It was an estimate of the compensation money likely to be payable for resumed property up to the 30th June, 1902, and for the ensuing twelve months.
188. That is the last year—from 1st July, 1902, to 30th June, 1903? Yes.
189. Why did you split it into those two parts? The accountant sent down a query asking how much would likely be required between that date and the end of the year, and for the following twelve months.
190. What was the amount that you estimated would be required from 1st July, 1902, to 30th June, 1903? I find the query is dated 9th April, and says, "The Minister requires the following information by to-morrow evening:—(1) The amount required for expenditure to 30th June, 1902; and (2) the amount required for expenditure from the Loan Account from 1st July, 1902, to complete the works now in progress."
191. "To complete works"—what does that mean? I take it that was a general inquiry from the office.
192. What was the amount from 1st July, 1902, to 30th June, 1903, on Darling Harbour and "Rocks" resumptions? About £2,850,000, to complete the payments for compensation for properties then in progress.
193. Was that the amount you estimated that would be required during the last financial year? That was the total amount of outstanding claims at that date.
194. You did not form any estimate for the period extending from 1st July, 1902, to 30th June, 1903? I will have to limit that; it was onward. I did not furnish any estimate as to the amount required for payment on the Darling Harbour and "Rocks" resumption claims for the financial year 1902-3, and I was not asked to furnish any such estimate.
195. *Mr. Quinn.*] Have you been asked to furnish any estimate for this year, 1903-4? Yes.
196. Would it be for Treasury purposes or departmental purposes? I could not tell you.

John Vernon, Deputy Auditor-General, was called, sworn, and examined:—

197. *Chairman.*] What is your name? John Vernon.
198. What position do you hold? Deputy Auditor-General.
199. And you were, up to a certain date, Chief Accountant in the Treasury? Yes.
200. What date was that? The 21st or 22nd of November, 1902.
201. There is some question as to the amount of interest that should have been provided for on last year's Estimates—interest on compensation money in connection with the Darling Harbour and "Rocks" resumptions;—can you say whether you furnished the Treasurer with an estimate of the amount of interest that would be required for the year? I presume I furnished him with the estimate, and that it was one of the items on the Estimates which I compiled.
202. Are you aware that the estimate was £70,000? Yes.
203. That applied to interest on Darling Harbour and "Rocks" resumptions, I suppose? Yes, a portion.
204. It included interest on both of those? So far as it was anticipated claims would be paid during the financial year.
205. Did you first of all furnish an estimate of the amount of money that would be required for the satisfaction of claims? Under the conditions existing, it was a peculiarly difficult thing to place any estimate. The fact was, that anything that could be framed as an estimate under those circumstances was purely a guess. It was impossible to know how many claims would be completed within the year, and to a large extent the expenditure of the previous year was taken as a guide.
206. But before any estimate as to the amount of interest required could be formed, some estimate would have to be formed of the amount of money required for the satisfaction of claims? I think, if I remember rightly—of course, my memory is not very clear—some estimate was furnished by the Department of Works. I am not sure, at this length of time, whether it was official or semi-official.
207. What is a semi-official estimate under those circumstances? It might simply be a verbal communication, or on a scrap of paper.
208. If £70,000 was a fair amount to estimate for interest required during the financial year, what amount of claims, approximately, would that represent? I could not tell you, because the interest represented the accumulation of the claims on different dates.
209. But still some approximation could be made;—as a matter of fact, it turns out to be about two and a half years at 4 per cent. on the claims settled during the year; that is to say, the claims settled amounted to £1,620,450, and the interest paid was £173,000, which was roughly one-tenth, and which would average two and a half years at 4 per cent.? Yes, roughly.
210. You would not care to say what probable amount of capital that £70,000 interest would represent? No, I would not.
211. Is there any person more qualified than anyone else to furnish an estimate as to the money likely to be required to satisfy claims? The only two that ought to be qualified to give an approximate estimate would be Mr. Sievers, I think, and Captain Jackson.
212. Would each of them be able to give estimates? Each of them would be able to give a fairly good guess.
213. And both equally competent? No, I would not say that; I think Mr. Sievers would be the more competent.
214. Mr. Sievers has told us to-day that why he considered he is the man above all others who is competent to furnish an estimate, is that he did not furnish any estimate, and that he was not asked to furnish any estimate;—is there any reason why he should not be asked to furnish an estimate? Not that I am aware of.
215. You can suggest no reason why he was not asked to furnish an estimate? No.
216. Whose duty would it be to call upon him for an estimate? That I could scarcely say. It would be called for by the Treasurer of course, but I think I might mention that it was recognised that this estimate was an extremely problematical thing, and that any provision or any excess required would be provided out of the Treasurer's Advance Account.
217. But in the natural order of things, would not the most reasonable course of procedure be to get an estimate from the most competent to furnish it? Certainly it would.
218. But that estimate would not be obtained unless the Treasurer asked for it specially? Not in every case.
219. I mean in a case such as that? In a case such as that it would probably be a request from the Minister himself.

220. Is the Committee to understand that unless the Treasurer did ask specifically for an estimate of that kind the figures would not be put before him? No.

221. We are not to understand that? No. In a case like that the Treasurer would probably arrange it with his officers in consultation. That is an extremely difficult question to answer, and scarcely a fair one, Mr. Ashton.

222. I do not wish to put any question which is unfair, but the fact remains no estimate was furnished? I could not say for certain. I have an impression that there was some estimate, as I said before, but what it was I could not at this lapse of time say.

223. *Chairman.*] We have Mr. Sievers' evidence to the effect that he did not furnish any estimate, nor was he asked to do so.

224. *Mr. Quinn.*] I think we ought to put that a little more clearly. Mr. Sievers said that he made an estimate of the total outstanding claims, and it is quite possible that the Department, in furnishing the Treasury with its estimates, considered roughly what proportion of those outstanding claims would be settled in that twelve months, in which case you can understand Mr. Sievers not being able to say that he furnished an estimate.

225. *Chairman.*] Of course, my statement to Mr. Vernon was, that Mr. Sievers said he was not asked for any estimate of the probable expenditure for the financial year, 1902-3.

226. *Witness.*] I would not say he was, but, at the same time, I have a strong impression that there was an estimate made as described by Mr. Sievers of the total amount of outstanding claims. Of course, I could not swear to it at this lapse of time, because there are so many things which crowd upon one at that time, as you know; and I could not swear to it unless I had it in black and white that there was an estimate made.

227. *Chairman.*] That is undoubted. We have seen the estimate.

228. *Witness.*] And as far as my recollection goes, there was also an estimate of the amount of claims and the interest thereon likely to be paid during the year, but whether it was compiled by Mr. Sievers or not I cannot say.

229. *Mr. Quinn.*] That might have been a departmental estimate? Yes; it might have been quite separate from Mr. Sievers. It might have been contributed to by the Crown Solicitor.

230. *Chairman.*] Supposing the £70,000 had been a reasonable estimate of the amount of interest payable, do you think it is impossible to say approximately what capital sum that would have represented, bearing in mind that the Darling Harbour resumptions were made in May, 1900, and the "Rocks" resumptions in December, 1900? Of course, it is a matter that could be worked out quite easily; but it is not a matter that you could give off the reel.

231. In view of the fact that, up to the 1st July, the Darling Harbour claims were a little more than two or three years old, and the "Rocks" resumption claims about eighteen months, it would not be a very difficult matter to calculate approximately what amount of capital would be required to pay an interest of £70,000? It would not; but, at the same time, it might have no bearing on the matter, because the values of the claims were not settled.

232. The amount of interest payable depended on the value of the claims, and if you decided on £70,000, it would not be an unreasonable thing to average the interest on two and a half years, in which case £70,000 interest would represent a total payment of £700,000? Roughly.

233. Would it be fair to say, if the interest estimated was £70,000, the probable capital expenditure would be £700,000? No, it would not; for this reason: in many cases rents had been paid over to the claimants; advances had been made to them on account of mortgages and interest; which, you see, interfered with the average interest calculation, so that the probability is that that £70,000 represented considerably more than £700,000 capital.

234. But, as a matter of fact, in the event it did not, because the interest did average two and a half years? The interest due was two and a half years.

235. The interest actually paid during the last financial year averaged about two and a half years? Yes. On the average, then, you might reckon that it would cover £700,000; but, at the same time, what I want to show is that you could not, at the time that estimate was compiled, approximate the exact average of the interest or the exact capital represented by the £70,000.

236. Do you know when that interest estimate would have been furnished to the Treasurer;—about what date would it have been adopted? The Financial Statement was delivered on the 24th September, 1902. It might have been furnished at any time within two months of that date.

237. *Mr. Quinn.*] There was an estimate in the previous year for £50,000, which was exceeded by £28,000 and paid out of the Advance Vote, which made a total for that year of £78,000 interest;—in calculating your estimates, would you have been guided in this estimate of £70,000 by your experience of the previous year's transactions? Probably, if there were no complicating circumstances, the estimate of the previous year might have been taken largely as a guide.

238. *Chairman.*] Of course, if you had estimated that you would pay the same amount of claims during the year 1902-3 as you paid during the year 1901-2, there would be a year's extra interest to provide for? Certainly.

239. *Mr. Quinn.*] Giving that in, would that have been taken as a guide? You mean in this case?

240. Yes? That I can hardly say, because it would be well known, as the Chairman says, that there was an additional year's interest due, or would be due; and I imagine the estimate of the claims which would fall in or be completed during the year 1902-3 must have been much less than those paid in the previous year.

241. There was a liberal margin allowed from the Treasurer's Advance Account? Yes.

242. There was no anticipation of what proportion of the Advance Account that amount might be? No; it was considered that the Advance Account was ample for all purposes.

243. Then the estimate, I take it, was, in the nature of things, largely a capricious one? Largely, of necessity.

244. *Mr. Thomson.*] I think you said that an allowance was made to the claimants in lieu of interest of rent? No; of interest and rent. Rent of premises was allowed to be collected by the claimants, so as to keep them going in many cases until their claims could be adjudicated.

245. How was that rent adjusted when the claims were settled? It would be taken off the total payment.

246. Then it was not an understood thing that the rent was an equivalent for interest;—supposing, in a case

Witness—J. Vernon, 24 September, 1903.

case where the rent would exceed the interest allowable, would the surplus of rent above the interest be a set-off against any other claim, either principal or otherwise? It would be a set-off against the principal; it would be adjusted afterwards.

247. I suppose that rent would be allowed to be collected during a longer time than one year? I have no doubt there would be some time, but that is a point I could not answer.

248. Following on that, you could not give us any idea of the amount of rent that was allowed to claimants in lieu of interest? You could get that from the Public Works Department.

249. Why I ask that is because it would be of assistance, perhaps, in computing the amount of principal that was estimated? No doubt it would.

250. We have a £70,000 item, then a £50,000 item, in the Advance Account, which was anticipated to be required; then there would be another item of rent, and those three items would lead to the computation of the amount of capital represented by the interest? Yes.

251. Then you are not able to give us the amount of rent? No.

252. Are you in a position to say whether the full amount that was set aside by the Treasurer and included in the Advance Account was used for that particular item? None of it was used.

253. *Chairman.*] I presume only a rough estimate was made in connection with the Advance Account, but possibly £50,000 of the Advance Account might be required for interest? That is really it. You could not say that an estimate was made.

254. I suppose, as a matter of fact, if you had estimated that the amount of interest required would be £120,000, you would have put it on the Estimates, and not included any of it in the Advance Account? I certainly should have reduced the Advance Account.

255. Supposing you had estimated that the amount of interest required was £120,000, there would be no useful purpose served by putting £70,000 down on the Estimates and £50,000 in the Advance Account? No, I do not see that any useful purpose would have been served; as it was, it was thought that £70,000 would be sufficient, but we had a safety valve, and we said, even if £50,000 more is required, we have provided for it in the Treasurer's Advance Account.

256. But if you had estimated that £120,000 was the probable amount, you would have put £120,000 on the Estimates? Yes, certainly, under the head of "Treasury—Miscellaneous."

MONDAY, 28 SEPTEMBER, 1903.

Present:—

MR. P. E. QUINN,

MR. J. THOMSON.

MR. D. R. HALL,

J. ASHTON, ESQ., IN THE CHAIR.

Thomas Robert Steel, Accountant, Department of Public Works, sworn, and examined:—

257. *Chairman.*] What is your name? Thomas Robert Steel.

258. What is your position? Accountant, Department of Public Works.

259. Can you tell us, Mr. Steel, if any estimate was furnished by the Works Department to the Treasury prior to the commencement of the last financial year as to the amount that would be required for the payment of Darling Harbour and "Rocks" resumption claims during that financial year? I cannot find that any estimate was prepared for the estimates of the financial year 1902–1903. We have supplied estimates at irregular intervals, but not for the specific expenditure for the financial year.

260. Would it go through you if it were supplied to the Treasury? As a rule, yes, but the item of £70,000 being a Treasury item, it might not.

261. If it did not come from you, whom would it come from? It would have to come from either Mr. Sievers or Captain Jackson.

262. I suppose when you say that there is no record of any such estimate having been furnished by the Works Department, that means that you, at all events, did not furnish an estimate? I furnished no estimate.

263. Have you, yourself, furnished any estimates on that subject, I do not mean for that particular period but on any other item? Only after collecting them from Mr. Sievers or Captain Jackson.

264. That is to say, they would pass through you to the Treasury? Yes.

265. You would have no hand yourself in making them? Not in the preparation of the estimate.

266. *Mr. Quinn.*] Captain Jackson did not furnish any estimate to you? As far as I know he did not furnish any estimate to me; he may have furnished an estimate to the Treasury.

267. Of course, the ordinary estimates of the Works Department are made out in the Works Department and sent on to the Treasury? Yes; but this item of £70,000 is not a Public Works Department item, it is a Treasury item. Had it been on the Public Works Estimates, I would have had full particulars, but not being a Public Works item I have not those particulars.

268. *Mr. Hall.*] Is the principal as well as the interest a Treasury item? Yes. The principal is covered by the Act of £4,000,000 for Darling Harbour resumptions. In the earlier stages the interest was charged to the Capital Account, but from November, 1901, by Treasury instructions, the interest has not been so charged; it has been charged to Consolidated Revenue, and probably the increased expenditure may be partly due to transfers from the Capital Account of £4,000,000 to the Revenue Account—that is as to interest which was paid before November, 1901, the charges may have been transferred from the £4,000,000 Account to the Consolidated Revenue Account.

269. *Chairman.*] That is during the last financial year? Possibly during the last financial year.

270. That is to say, you would suggest that the reason the interest paid was £173,000 instead of £70,000 may have been partly that some of the back interest was charged in that year to Consolidated Revenue instead of against the Loan Account? Yes, partly.

271. That is only surmise? No; it is a fact.

272. You know that is a fact? Yes.

273. You know that occurred during the last financial year? Yes.

274. And that some of the £173,000 interest was not interest on claims settled during that financial year? Yes; that is correct.

275. *Mr. Quinn.*] Do you know what proportion? I cannot give you the proportion, but Mr. Jones, the Accountant in the Resumed Properties Office, under Captain Jackson, can give every detail. Of course, I can go through and extract it, but not as quickly as Mr. Jones could do it.
276. *Chairman.*] Have you any idea as to the amount of interest that was charged to the Loan Account? No, not without research.
277. You say that all the interest prior to November, 1901, was charged to the Loan Account? Yes.
278. And not to Consolidated Revenue? No.
279. *Mr. Quinn.*] But it may have been transferred since? Yes.
280. *Chairman.*] How do you account for the fact that during the financial year 1901-2 £78,000 was charged to the Consolidated Revenue Account? The change in method charging the interest to Consolidated Revenue commenced in 1901; you have then about eight months in which you are charging interest to Revenue instead of to Loan.
281. And that transfer you referred to would not have taken place during the year the change was made? Some of it.
282. Included in that £78,000, might have been some of the back interest which had been previously charged to Loan? Some of it.
283. You are not prepared to say how much? Not the whole.
284. Would that be done in the Treasury, or in your Department? The transfer vouchers would pass through the Treasury.
285. It would be done between the Resumption Board and the Treasury? Captain Jackson would prepare the vouchers, and they would then pass through the Public Works Department Account Branch to the Treasury for transfer.
286. *Mr. Quinn.*] Has all the interest paid been allocated to Consolidated Revenue, or does some of it stand against the £4,000,000 of Loan? I think it is possible there are still some remnants to be transferred.
287. Do you know the total amount that was paid by way of compensation before the new order came in? No, not from memory.
288. *Mr. Hall.*] You say there may be some remnants;—on what principle did that decide which particular interest payment they would transfer from Loan Account to Consolidated Revenue? It has been a matter of investigation in Captain Jackson's office as to those amounts of interest; and, as opportunities offered, the transfers were made. It has not been done in one lump; it has been gradual.
289. What opportunities would offer? When the time of the officers permitted them being set apart to make this investigation.
290. *Chairman.*] That Treasury order was to the effect that all interest should be charged against the Consolidated Revenue? This is the Treasury order:—

7th November, 1901.

The Under Secretary for Public Works might be informed that it is decided that interest on the amount of compensation and interest in respect of land resumed at Darling Harbour shall be paid from the Consolidated Revenue Fund, and that separate vouchers for such interest must, therefore, be rendered to the Treasury.

291. Was that considered to be retrospective in its operations? It has been acted upon as though it were retrospective.
292. Which would mean that all the interest paid would be transferred from Loan Account to Consolidated Revenue? Yes.
293. *Mr. Hall.*] I suppose you would not give a verbal estimate to the Treasury? No; I would have no knowledge apart from Mr. Sievers and Captain Jackson.
294. *Chairman.*] Mr. Vernon has said the estimate might have been a verbal one, or on a scrap of paper;—you did not give either? I gave neither.
295. And the only other officers who would be likely to give it, who would be competent to give it, would be Mr. Sievers and Captain Jackson? Yes.

Carlton Gabbet Livingstone Boyce, Chief Accountant, Treasury, was sworn, and examined:—

296. *Chairman.*] What is your name? Carlton Gabbet Livingstone Boyce.
297. And your position? Chief Accountant to the Treasury.
298. Have you had an opportunity of reading any of the evidence given before the Committee? I have seen some of it.
299. Have you seen Mr. Waddell's evidence? Yes.
300. You will no doubt have noticed that he made reference to you suggesting that you would be able to give a reason why the extra interest on "Rocks" resumption claims was not paid out of the Treasurer's Advance Vote;—could you throw any light on that? The reason it was not paid out of the Advance Vote was owing to the fact that towards the end we were afraid that the Advance Account would not be able to stand the whole of the charges. In the first instance, we charged some of the interest to the Advance Account, and then on my recommendation it was taken off the Advance Account and charged to the Suspense Account, to enable the Advance Account to meet any unforeseen charges of seed wheat.
301. What was the amount taken for the Advance Account? £300,000. £150,000 we expected would be required for seed wheat and other expenses.
302. There were £300,000 to work on in connection with the Treasury Department, and not ear-marked for any particular purpose? No, except that we would expect £150,000 for the particular purpose of seed wheat and relief.
303. But it could be used for other purposes? Yes.
304. Was the whole £300,000 exceeded? No; towards the last £30,000 odd were written off.
305. That means that only £270,000 out of the £300,000 were expended? £34,000 were finally written off—that is, we spent £266,000. You can easily understand that you cannot pay all claims up to 3 o'clock of the last day, neither can you tell till all the credits are in what you will have to hand. Probably the £34,000 came in during the last two or three days.
306. Are you in a position to say anything on the subject as to what estimate was formed of the amount of interest that would be required in connection with the Darling Harbour and "Rocks" resumption claims? No. £70,000 was the amount we estimated would be required. I do not recollect the data, because Mr. Vernon had it in hand.

Witness—C. G. L. Boyce, 28 September, 1903.

307. Did you play any part in connection with that estimate at all? Only in a general way, as others do.
308. You say that £70,000 was the actual amount estimated that would be required? That is the amount we estimated would be actually required. The estimate is of actual payments, not of actual claims, which makes all the difference.
309. I quite understand;—was that £70,000 estimate a Treasury estimate pure and simple, or was it based on information obtained by the Treasury from some other quarter? I am not quite sure about it.
310. Would you be prepared to express an opinion as to what capital sum that £70,000 worth of interest would represent? You could not possibly estimate it.
311. Could you not, approximately? No, for this reason: there was interest accumulating from different times—it might be two and a half years, it might be three years. On the other hand, in some instances, claimants were allowed to collect their rents and keep them. You could not say that that interest represented so much capital.
312. Not even approximately? No.
313. Were those cases where the owners were allowed to retain their rent numerous, and were the amounts large? I could not tell, because those details are not kept by us; they are kept in the Departments.
314. In the "Rocks" Resumption Office? In the Works Department. Those are details we do not know.
315. Suppose you were told that the interest paid during that particular year was £70,000, would you not feel qualified to form an approximate estimate as to the amount of capital that represented, having in view the fact, that at the commencement of the year, the Darling Harbour resumption claims were a little more than two years old, and the "Rocks" resumption claims from fifteen to nineteen months old? No; we could not; we would not attempt it. It is very easy to estimate now. It was purely guesswork at first. At the time that £70,000 was believed to be sufficient. To show you how indefinite it is, this year we have only paid about £17,000 interest up to a few days ago, which represents a very small proportion of what we are estimating for the year.
316. Did you notice a reference in the evidence to the fact that while £70,000 was put down as one item in the estimates for the payment of interest, it was also estimated that another £50,000 could be provided out of the Advance Account? If necessary, yes.
317. Would you say that it was not seriously anticipated that that £50,000 would be required? It was not. The Advance Account is always looked upon as a reserve fund, in case anything unforeseen may turn up.
318. You increased the amount of the Advance Account in expectation of having to pay an extra sum for seed wheat, was the Advance Account also increased because you estimated you would have to pay £50,000 more than was provided on the Estimates? Yes.
319. Would you say that if that estimate had not been made the Advance Account would have been £250,000 instead of £300,000? If we had considered the £70,000 would have been sufficient?
320. If you had not estimated that you would require another £50,000, the Advance Account would have been £250,000 instead of £300,000? In all probability it would have. As I said before, it is almost an unknown quantity; at the same time we always tried to get a fair estimate; we do not want to over-estimate or under-estimate. The Advance Account is always looked upon as a reserve fund to enable us to meet anything unforeseen. The putting of the £50,000 on the Advance Account would not imply that we had a doubt as to the accuracy of it, but we wanted to be perfectly sure if things did arise we would be in a position to meet them.
321. *Mr. Thomson.*] When you placed that £70,000 on the estimate you had good reason to believe that that would be sufficient? We believed that would be sufficient as near as we could tell. You see the whole estimate was for twelve months. It is rather a big thing to estimate anything for twelve months, more particularly when it is so uncertain as this is, because very often some of the people prefer to let the money lie in the Treasury and get their interest. All sorts of contingencies may arise. It is not like the ordinary service of the State, where we have a very fair knowledge of the requirements. This is one of the most difficult things to deal with. Interest is always difficult to estimate.
322. *Chairman.*] What you mean to say is that it is difficult to say what the amount of claims settled will be? Yes.
323. Supposing you were told at the commencement of the financial year 1902-3 that £1,500,000 would be paid for claims during that year, do you not think you would be able to get somewhere near the interest payable in respect of those claims? We might, but we should ask a few more questions first of all.
324. No doubt; but having regard to the information that would be available, you would be able to estimate approximately the amount of interest payable? Yes.
325. *Mr. Quinn.*] The Accountant of the Public Works Department has told us that part of the £173,000 interest paid represented transfers;—he said that in November, 1901, the Treasury directed that interest which had been previously charged against the £4,000,000 loan was in future to be charged to Consolidated Revenue? Quite right.
326. That was regarded as retrospective, and it was a portion of the Consolidated Revenue of the two years? Yes. How much I could not tell you. Some interest was charged to the Loan Vote, and the Department had instructions that it was all to be cleared out.
327. The whole interest paid would be brought up against the Consolidated Revenue instead of the Loan? Yes, finally.
328. Do you know whether it would be a considerable amount? I could not tell you, but I could find out, if any.
329. *Mr. Thomson.*] Would that contribute to this large amount which is now under consideration? It would certainly.
330. *Chairman.*] You do not know how much of that transfer was made during the year 1901-2 and how much during the year 1902-3? No. The year 1902-3 being under review, if there were any interest debited that would come into this year's figures, and would be retrospective.
331. The Treasury instructions were issued on the 7th November, 1901; in the year 1900-1, ending on 30th June, 1901, only £40,000 worth of claims were paid;—assuming that the interest on all those claims had been charged to Loan Account, the amount would be very small, and after the 7th November, I suppose, all the interest was charged straight against the Consolidated Revenue? Yes.
332. So that the only period that could be affected by that order, in addition to the £40,000, would be the period extending from 1st July, 1901, to 7th November, 1901? I could not tell you the dates. 333.

333. The only question is as to what portion came into the year 1902-3, and of that Mr. Jones is the only man who would be able to tell us? I could obtain it.

334. Through Mr. Jones in Captain Jackson's office? Yes. In regard to most of these things the Treasurer is very much in the position of a banker.

Captain John Jackson, Manager of Resumed Properties, who took the form of affirmation, was then examined:—

335. *Chairman.*] What is your name? John Jackson.

336. And your position? Manager of resumed properties.

337. You see by the statement before you there is an item of £103,700 0s. 2d. expended during the financial year from the 1st July, 1902, to 30th June, 1903, on account of interest on Darling Harbour resumptions, and I think that includes Rocks resumptions also? Yes.

338. That amount being paid in addition to the sum of £70,000, which was provided for in the Estimates for the year? Yes.

339. Can you tell us, Captain Jackson, whether you made any estimate as to the amount of claims that would likely be settled during the financial year 1902-3? I was asked by the Works Department to furnish them, as far as I could, with the amount that would be required.

340. For that financial year? Yes.

341. Can you tell us when you were asked? The letter was dated 10th October, 1902.

342. That would be after the Estimates were submitted? Yes.

343. Were you asked for an estimate before the Estimates were submitted? No; I was never asked and I never furnished one.

344. You did not furnish one, nor were you asked to furnish one? No; this is the only estimate I furnished.

345. Will you hand that statement in? Yes. (*Appendix A 3.*)

346. I notice there is an item on this statement referring to the financial year 1902-3, stating that the amount of interest payable during that year would be £67,000? Yes, assuming that there would be claims settled to the extent of £200,000 per month.

347. Does that refer to Darling Harbour and Rocks resumptions? Yes, the whole of it.

348. Would that mean that £2,400,000 would be paid during the year? Yes, that is what it means.

349. How do you estimate that the amount of interest payable on £2,400,000 of claims settled during the year would amount to only £67,000? At 4 per cent.

350. That would be for one year? Yes.

351. What about the two years' interest that would be already due at the commencement of the financial year 1902-3 in regard to the Darling Harbour resumptions? I assumed that on the 30th June, 1902, there was due for interest £329,941, less amount of interest paid to 30th June, 1902, £110,856, leaving interest unpaid to the 30th June, 1902, £219,085.

352. The £67,000 refers to the amount of interest on £2,400,000 for the year from 1st July, 1902, to 30th June, 1903? Yes.

353. But if £2,400,000 had been settled during that twelve months the amount of interest payable would be considerably more than £67,000? Yes, because in addition to that there would be £219,085 which was interest still outstanding.

354. The £219,085 is the interest outstanding on the unsatisfied claims? Yes.

355. But not on the claims that would be settled during that financial year? I could not say which claims would be settled or which would not.

356. Suppose £2,400,000 worth of claims had been settled during that financial year, what amount of interest, approximately, would have been payable on those claims? Only for that year.

357. The interest becomes payable as soon as the claim is settled? Yes.

358. Therefore, if £2,400,000 had been settled, all the interest, whether it occurred during that year or before the commencement of that year, would be payable, and would have to be paid out of the Consolidated Revenue? Yes.

359. Can you give the Committee any idea as to the amount of interest that would be payable? It is in this statement, but I must say it is very approximate. The whole interest that would be due to the 30th June, 1903, would be £287,081.

360. That is if all the claims had been settled by that date? Not all.

361. £2,400,000 worth of claims? Yes; that would be, in addition to the £219,085 there would be £67,996, making a total of £287,081.

362. If £2,400,000 had been settled between the 1st July, 1902, and 30th June, 1903, the amount of interest payable on those claims would be how much? Practically £68,000.

363. That is only for one year? Yes.

364. And the interest that would be accrued due on those claims would be how much? £287,081.

365. *Mr. Quinn.*] How many years? From the date of resumption up to the 30th June, 1903. Of course, included in that is £25,000 that would be deducted for rents.

366. *Chairman.*] Was it your opinion, Captain Jackson, when you furnished that estimate, that the amount of claims settled during that financial year would amount to £2,400,000? I could only go by what had been settled previously. Of course, it had to sift through the Land Valuer and the Crown Solicitor and other sources until it finally came to me.

367. Would you be prepared to say that you intended that that estimate should be read as meaning that £2,400,000 would be likely to be required for the settlement of claims during that financial year? Yes.

368. *Mr. Hall.*] Of course, this played no part in the making up of the Treasurer's estimate; it was not given in until after the Treasurer's estimate was made up? It was given on the 10th October.

369. And you did not give any verbal estimate before it? No; it was given to the Works Department, not to the Treasury.

370. *Chairman.*] Assuming that the Treasurer's estimate was made on the 22nd September, you did not give any estimate prior to that date of the amount that would likely be required? No.

371. *Mr. Hall.*] Were there already three years of interest due on these properties on the 30th June, 1902? About two years.

Witness—Captain John Jackson, 28 September, 1903.

372. How, then, would there be £219,085 interest for two years, and only £67,996 for the next year? The amount that would be due on the properties that had been valued on the 30th June, 1902, would be £329,941.
373. That is on the whole of the properties? On the properties valued up to that date, because all of them were not valued.
374. *Mr. Thomson.*] What do you mean by "they were not valued"? The valuations had not been accepted.
375. Consequently, there was no attempt to settle them? They were negotiating.
376. If the valuations were not out, they could not negotiate? Probably the values had gone out, and the late owners would not accept them. For instance, a law suit might be pending.
377. What you mean to say is, they are unsettled claims? Many of them are unsettled now.
378. They were at that date? Yes. I must say again that this is very approximate. Up to that date, the interest on the properties that had been valued would have amounted to £329,941, out of which, during that period, there was £110,856 paid, leaving a balance, up to the 30th June, 1902, of £219,085.
379. *Mr. Hall.*] Due on the properties that had been valued—not on the £2,400,000? Yes.
380. Then, this £219,085 was actually due on the properties valued to that date? Yes.
381. I thought you said previously it was due on the £2,400,000? Oh, no.
382. *Chairman.*] Supposing £2,400,000 had been paid during that year, what would have been the total amount required to pay interest on that sum? £67,996.
383. That is only the interest that would accrue on the one year? The whole interest that was due would be £287,081.
384. That is not on the £2,400,000 only, but on the whole outstanding claims? Yes, including the £2,400,000.
385. You could not say what the interest payable would have been on the £2,400,000? No, not apart from the other.
386. *Mr. Hall.*] Could you say if the whole of the outstanding claims have now been valued? I have not got the papers. I do not know what they have been valued at until I get the papers and I complete the vouchers.
387. It would not come within the scope of your knowledge to say how much interest was charged to Loan Votes, and transferred? No.
388. Supposing you had been asked this question prior to 1st July, 1902, "How much money will be required from the Consolidated Revenue to pay interest on claims settled during the ensuing financial year?"—what answer would you have given? I should have said £287,081.
389. That would have rested on the assumption that all the claims would have been settled before the termination of the financial year? Yes.
390. Did you think that likely? Well, I do not know; I could not say.
391. *Mr. Quinn.*] I would like to be clear in regard to the £25,000 that you have down as rent due by tenants to the Crown; was that due in the financial year 1902–3 for the one year;—will it be a set-off against the £68,000? No.
392. Will it be a set-off against the £287,000? Yes, the £287,000.
393. So this £2,400,000 represents the total of the outstanding claims as valued by the Crown? Yes.
394. And you estimated that they would be settled in that year? I estimated they would pay £200,000 per month.
395. *Mr. Hall.*] You did not think that when that amount was paid for twelve months it would pay off the lot? I knew there was something more to come in later on. What the amount was I could not say.
396. *Mr. Quinn.*] If they had settled claims to the extent of £2,400,000, the amount of interest paid would have been £287,081? Yes.
397. *Mr. Thomson.*] How did you come to say £200,000 would be paid per month? I assumed that on the values that had been fixed prior to that date. That is the only basis I had to go on.
398. *Chairman.*] There was a sudden lull in the settlement of claims? Yes.
399. Can you say what that was due to? I could not say.
400. Would you be prepared to express any opinion on this point: Suppose you were told that £70,000 had been provided for the payment of interest in the financial year, would you be prepared to say what amount of claims that would have paid interest upon? No.
401. That is to say, you say that £287,000 would have been payable on £2,400,000;—taking £70,000 as, roughly, one-fourth of that, would you say that one-fourth the amount of claims should have been settled? I do not know.
402. *Mr. Quinn.*] You say that £110,856 was paid as interest up to 30th June, 1902? Yes.
403. What claims were settled up to November, 1901? I can give you what claims had been paid up to date. The total amount is for compensation £3,122,637 10s. 3d., and interest £270,193 4s. 8d.
404. *Chairman.*] And you say that £110,856 had been paid in interest up to 30th June, 1902? Yes.

Nicholas Jones, Acting Accountant, Resumed Properties Office, sworn and examined:—

405. *Chairman.*] What is your name? Nicholas Jones.
406. And your position? I am acting accountant for Captain Jackson at present.
407. Who is the accountant? Mr. Barbour is the Accountant, but he has not been there for two years.
408. And you are acting accountant? Yes.
409. Did you, yourself, furnish any estimate, either to the Public Works Department or to the Treasury, as to the amount which would be required for the payment of Darling Harbour and "Rocks" resumption claims during the financial year 1902–3? We supplied the information as stated in Captain Jackson's return to Mr. Steel in October, 1902.
410. But, prior to the 22nd September, 1902, did you furnish any estimate? No, not to my knowledge.
411. Would you have been in a position to furnish any estimate? We could only supply the information on amounts that had passed through our books. It would be impossible for us to state the gross amount of the compensation. We would have to get the figures from Mr. Sievers.

412. Are you responsible for that estimate, or is Captain Jackson? I am responsible, on figures supplied by Mr. Sievers, as to the unpaid claims. Still, it is a very approximate estimate. Nobody could give a correct estimate.
413. One of the items on the statement of Captain Jackson is, "Interest which will accumulate on compensation from 1st July, 1902, to 30th June, 1903, on a basis that claims are settled to the extent of £200,000 per month";—when that was furnished, was it intended to be an estimate that claims would be settled at the rate of £200,000 per month? That is so.
414. On what did you base that? On what compensation was given the year previously.
415. Supposing £2,400,000 had been settled during that financial year, looking at that return, could you tell the Committee how much interest, approximately, would have been payable in connection with those claims? No.
416. We understand that the interest is payable when the claim is settled, and therefore all past accrued interest is paid on the date of settlement? I could not tell you without I went through each account.
417. Looking at that return, could you say that that contains any estimate of the amount of interest that would have been payable during the financial year 1902-3? If they were settled on the basis they were put down, viz., £200,000 per month, £67,996 interest would be payable.
418. That would be the amount of interest that would accrue during that financial year only? Yes.
419. But, in addition to that, there would be the interest that would accrue prior to the 1st July, 1902, which would also be payable during the financial year 1902-3? That would be, approximately, about £200,000.
420. So that if the £2,400,000 worth of claims had been settled during that financial year, about £287,000 would be required to pay interest? Yes, during the financial year; but of that about £200,000 had accumulated and was due on the 1st July, 1902.
421. Would you be prepared to say on the basis of these figures, if only £70,000 interest had been paid during that financial year, what amount of claims that would have paid interest on? It would be a difficult matter to state. I would not know at what time of the year the £70,000 would be paid.
422. That would apply to the other estimate as well? Of course. I should say somewhere about £900,000; but it is only a guess.
423. You do not think it would be a fair thing to take about one-fourth of the amount you estimated as being one-fourth of the interest you estimated? £600,000 would be too low; I should think it would be close on £1,000,000.
424. Although £70,000 would pay interest on £1,000,000, it would take £280,000 to pay interest on £2,400,000? On 30th June, 1902, £219,000 would be due, while on the 30th July a considerable amount of the compensation may have been settled, and there would be another eleven months' interest to go on.
425. The same conditions would prevail both in regard to the large amount of interest, and the smaller amount of interest? The accrued interest would be about £200,000 on the 1st July, 1902. I might state these figures are based on when we pass our vouchers through our books. A voucher may be passed through our books, and may be held three months before it is paid by the Treasury. We are actually not responsible for the amount that would be required; the Public Works Department would be the people who would have to supply the information.
426. The real difficulty in connection with this matter is to estimate what amount of claims will be settled within a certain period? Yes.
427. Given that amount, could the amount of interest payable in respect of those claims be estimated with tolerable accuracy? Certainly. If anybody knew the amount of claims that would be settled in twelve months on a basis of so much per month, I should think it could be estimated within a very reasonable amount what would be required to pay interest. Of course, at the beginning of the year when these figures were furnished, there was no accurate statement made at all; everything is very approximate.
428. *Mr. Quinn.*] You would have to depend for your calculation on what Mr. Sievers could give as to what would be a likely amount? Yes; but he could not give a correct estimate; nobody could.
429. He would know what valuations were not accepted? Yes.
430. He would know what were likely to be settled? Yes. Sometimes the Crown Solicitor delays it. There is one claim—the Federal Wharves—which we thought would be settled during the year, but it was not.
431. *Chairman.*] Do you remember, Mr. Jones, a circular being issued, or a letter being written, by the Treasury to the Public Works Department in November, 1901, stating that all interest should be charged against the Consolidated Revenue, and not against the Loan? I do not remember that. I was not with Captain Jackson then.
432. Then you are not in a position to say what amount of interest paid during the last year was represented by transfers from Loan Account to Consolidated Revenue in respect of claims previously settled? No; but I believe the whole of that has been adjusted by transfer vouchers.
433. Adjusted before your time? No, I think it has been done since I have been there.
434. Had you the adjustment of it? We had the adjustment of a lot of amounts like that. I believe that was one of them.
435. Was that adjustment confined to any certain period, or has it been spread over a very long period? It would go from the date of resumption, I think.
436. That letter was written on the 7th November, 1901; the interest on all the claims settled after that date would have been charged direct to the Consolidated Revenue? That is so.
437. And the adjustments would have taken place in respect of claims settled before that time? Yes, I believe that was done. Of course, I cannot speak with any accuracy.
438. *Mr. Hall.*] Mr. Steel said you would know how much was transferred from the Loan Account back to the Consolidated Revenue? No, the Works Department would know that.
439. Could you put your hands readily on any record of what was transferred? Yes, I believe I could; I believe if I went back to the office I could get hold of the papers.
440. The Works Department would not know that? Yes, they would; those vouchers would all pass through their books. I believe the Works Department could supply it quicker than anybody else? Of course, the Treasury books ought to show it too.
441. *Chairman.*] The question is whether any transfers were made during last year in respect of interest payments made previously and charged to Loan Account instead of to Consolidated Revenue. Do you think they were all adjusted before that? Yes. We made one complete job of the whole of the transfers; I think it was somewhere about eighteen months ago.
442. The transfers were done all at the same time? Yes.

Witness—N. Jones, 28 September, 1903.

443. There was nothing to hold it over at all? No; of course, during the last year there have been some vouchers passed through our books, where the loans have been debited and *vice versa*.
444. *Mr. Hall.*] I suppose you could go back to the office and let us know whether any transfers were made on account of interest originally debited to Loan Account during the last financial year? Yes, I am pretty well certain there was nothing, but I can let you know accurately.
445. *Chairman.*] Would you be prepared to say that if any of these transfer entries were made during the last financial year they were for a very small amount? Yes.*
446. Taking that estimate for payments at the rate of £200,000 per month, who is responsible for it? Various people would be responsible for it. As I say, it is a very approximate estimate, and, to a certain extent, our office would be responsible on figures supplied by Mr. Sievers.
447. Mr. Sievers would furnish you with an estimate, and your office would revise that estimate? We would get an estimate from Mr. Sievers on the 10th October as to the amount of unpaid compensation at that date. I think it came to about £2,500,000, and then we had to find out how they stood, and it was afterwards decided that they would be settled on a basis of £200,000 per month.
448. Would that be decided by Captain Jackson? No; I do not think Captain Jackson could decide that on his own responsibility; he would find out from Mr. Sievers.
449. It would be an agreement between Captain Jackson and Mr. Sievers as to what claims would likely be settled per month? Yes; Captain Jackson could not have the vouchers made out until he was instructed the papers were all right for settlement.
450. That estimate would be formed on the assumption that things would go through in the ordinary course? Yes; the Crown Solicitor and the Land Valuer would pretty well tell Captain Jackson how these claims would be settled.
451. *Mr. Thomson.*] That would be based on Mr. Sievers' valuation? Yes.
452. It would take an amount over Mr. Sievers' valuation to settle them? I would not say that. Captain Jackson would base that £200,000 per month on the information he got from Mr. Sievers as to the amount of compensation.
453. *Chairman.*] Speaking for your office you would not deem it your duty to furnish any estimate in connection with the Treasury estimate unless you were asked? Certainly not.
454. *Mr. Quinn.*] You do not volunteer it? No.

Edward John Sievers, Government Land Valuer, was recalled and further examined:—

455. *Chairman.*] I want to draw your attention to the following passage in the evidence of the Colonial Treasurer. Mr. Waddell was asked: "Was any estimate made of the amount of money likely to be required for the settlement of claims in connection with the Darling Harbour and Rocks Resumptions for the last financial year?" and he replied, "I have no doubt but there was; I think I consulted with Mr. Sievers as to the amount of claims we were likely to have to settle during the year, and as to the amount we were likely to require";—did you have any conferences or conversations with Mr. Waddell on that point? I have many times, since the resumption of the Rocks and Wharfs, had conferences, I think, with all the Ministers, including Mr. Waddell, with whom I have had many informal conversations. Mr. Perry, Mr. Hayes, and Mr. Waddell were members of the Hotels' Compensation Advisory Board, and very often they used to send over for me. When attending at the Treasury, Mr. Waddell would generally say, "How are things going on?" I have had a good many conversations with Mr. Waddell when, probably, the question has cropped up; but I supplied nothing official that I can trace. If Mr. Waddell says that I supplied him verbally with information I could scarcely contradict it, as I have had scores of conversations with him when the question of resumptions has arisen.
456. *Mr. Quinn.*] In which you might have given an estimate? Not of the interest.
457. Of the amount of claims likely to be settled during the financial year 1902-3? I have said that I do not think I supplied them officially. If Mr. Waddell says I supplied him verbally, I would be very sorry to contradict him. I do not remember it, and it is a difficult thing to say.
458. *Chairman.*] Have you any recollection, Mr. Sievers, of having prepared an estimate of the probable amount of resumptions payable during the financial year 1902-3? No, I do not think I have.
459. *Mr. Hall.*] You might still have given an approximate estimate when in conversation with Mr. Waddell? It would be so unreliable to give an off-hand opinion. I hardly think I did.
460. *Mr. Quinn.*] Mr. Waddell cannot fix on any estimate, but he said he was in touch with you as to the position of affairs? I used to meet him fortnightly, and he would generally ask me how things were going on and how many cases had been settled. It would be an off-hand opinion if I did give one. If he says so it is quite possible I did.
461. *Chairman.*] At all events, you prepared no estimate for the year 1902-3? No.
462. Have you seen a document that Captain Jackson handed in (*Appendix A 3*)? I saw it on Saturday, but I did not read it.
463. You will see there an estimate based on the assumption that the resumptions during the year 1902-3 would be at the rate of £200,000 per month? Yes.
464. And Captain Jackson has told us that he intended that to be read as an estimate of the amount of resumptions that would require to be paid for during that financial year; would you tell us whether you played any part in that estimate;—did Captain Jackson make that estimate independently of you, or in consultation with you? No, I am inclined to think that Captain Jackson got at this estimate by finding out the amount of money that had been paid during the previous six or twelve months, and assumed that the following six or twelve months would approximate the same amount. I think he told me he had done that.
465. *Mr. Quinn.*] You said, in answer to a question of mine, that you had been asked to furnish an estimate for this year, but you did not know for what purpose? No.
466. Were you asked by the Treasury or by the Works Department? By the Works Department. 467.

* NOTE.—Upon revision Mr. Jones supplied the following correction of his evidence:—

I find I was at fault in stating that interest chargeable to Loans prior to January, 1902, was not recredited during the financial year ending 30th June, 1903. £6,822 17s. 7d. was paid from the Loan Vote on account of interest due, and was passed by transfer voucher in August, 1902, the Revenue would then be debited and the Loans credited.

467. Not by the Treasury? Not by the Treasury. I told you I did not know for what purpose. I believe it was prompted by the Treasury. The information was asked from me by the Under Secretary for Public Works.
468. It was an estimate for this year, 1904? Yes.
469. No such estimate was asked from you last year? No.
470. The other estimate you spoke of was an estimate of outstanding claims? The total amount of outstanding claims.
471. Amounting to about £2,850,000? Yes.
472. How did your estimate come out? The £2,850,000 is still running.
473. How did the other estimate come out? I could not say.
474. *Chairman.*] That was the estimate you made from April, 1902, until the 30th June, 1902? Yes.
475. Have you any idea as to how the Treasurer came to make this estimate of £70,000? Not the slightest.
476. Taking yourself back to, we will say, 1st July, 1902, and presuming that provision was made for the payment of £70,000 of interest from that date until the 30th June, 1903, on satisfied claims, would you be prepared to express an opinion as to what capital sum that £70,000 would pay interest upon? No.
477. In the case of the Darling Harbour resumptions, as distinguished from the "Rocks" resumptions, two years' interest had accrued? Yes.
478. And there would be on the others one year and six months' and one year and three months' respectively? Yes.
479. What proportion of the total do the Darling Harbour resumptions bear, approximately? I think there is one sixth of the "Rocks" resumption claims unpaid, and I think a little over one-third of the wharfs resumption claims still unpaid. I would have great difficulty in answering that question.
480. That is to say, you would not care about expressing any opinion as to the amount of claims that £70,000 would pay interest upon at the 1st July? No; it would be working back on somebody else's figures. I should not care to express an opinion on that.
481. As a matter of fact, £173,000 paid interest on claims amounting to over £1,600,000, averaging, therefore, about two and a-half years at 4 per cent;—on that basis I have asked witnesses the question as to whether it would be a reasonable view to take that £70,000 would pay interest on £700,000 over the same period? The claims that, approximately, would be settled, then being outstanding, the £70,000 would probably represent between £700,000 and £800,000, nearer the £800,000 than the £700,000.
482. *Mr. Quinn.*] What about the rent? In some cases the tenants have been allowed to take the rent as a set-off against the interest. I do not make any estimates inclusive of interest. The interest is paid out of the revenue.
483. *Chairman.*] This interest amount would have been larger if some of the people had not been allowed to collect their rents? I take it it would be paid in, and deducted. I would assume it would show a receipt from revenue. The Treasury would credit itself with the revenue, and debit itself with the interest.
484. *Mr. Hall.*] That rent does not appear in any way in the Treasurer's Account? It would appear in his receipts.
485. *Mr. Quinn.*] Do you think the proportion is a large one? I should think it came to about 20 per cent.
486. *Chairman.*] And where the rent is in excess of 4 per cent. is the difference deducted from the amount of compensation payable when the day of settlement arrives? Yes.
487. *Mr. Thomson.*] You are not aware of any advances being made at different times? They have been made.
488. You take cognisance of them in the settlement;—when that matter comes under consideration is when the Treasury is paying? That is guarded by the Treasury.
489. And consequently the interest would be reduced on an interest which would accrue on the amount advanced? Yes.

The Honorable Thomas Waddell, Colonial Treasurer, was recalled and further examined:—

490. *Chairman.*] The point we have been trying to find out, as you are probably aware, Mr. Waddell, is whether any estimate was made as to the amount of interest, or the amount of money requisite to satisfy claims during the financial year, and in your evidence which you gave the first afternoon you came before the Committee you said: "I have no doubt but there was (an estimate made); I think I consulted with Mr. Sievers as to the amount of claims we were likely to have to settle during the year, and as to the amount we were likely to require." We called Mr. Sievers this afternoon to find if he had furnished any estimates, and he said that whilst he was not prepared to contradict you if you suggest that he told you some amount verbally, he did not frame any estimate; he is not clear;—he does not remember? I am confident in my own mind that what took place was this: Mr. Vernon and I made an estimate of the amount named, but, at the same time, I was not as careful about the estimate as I would otherwise have been, having put £50,000 additional on the Advance Vote. I am confident that is what was in my mind. I think the chances are, owing to the state of things at the time, we thought that amount would see us through, but still having the additional £50,000 on the Advance Vote made me feel more satisfied. Of course, as you can understand, gentlemen, it is now over twelve months ago since the matter was dealt with, and it is impossible to know the thoughts that would run through my mind in looking at the situation as it then stood as regards the expenditure we would be likely to want; and you can easily understand that, when the whole time has passed and everything has happened as it has, one naturally wonders why he was not wiser at the time. I, at the time no doubt, considered that that would be a fair thing, but there was the additional guarantee that we had this large amount on the Advance Vote. I am sure that was in my mind at the time, and the reason why I say that is this: I think I stated in the House—I have not gone through the speeches yet—during one of the debates, when the first year's estimate was being provided that I was relying on the Advance Vote.
491. *Chairman.*] I think I remember that.
492. *Witness.*] I think I stated that in the House, and then, having taken that course the first year, I am confident the reason we put the additional £50,000 on the Advance Vote was so as to make it doubly sure on that point. As I said before, it is very hard to remember all the thoughts that would pass through one's mind

Witness—The Honorable Thomas Waddell, 28 September, 1903.

mind at the time. Then I would further point out that, it being in our own Department, we would not in the ordinary way get estimates. Mr. Vernon would probably, as the Chief Accountant, put down what he thought a fair thing, and submit it to me. It might have been on a memorandum which was afterwards destroyed or not recorded; but coming across from the other Departments, the memoranda would probably be kept. I should imagine so at any rate.

493. *Mr. Quinn.*] Would you think it would be your duty to prepare as accurate a forecast as possible for the House, in making your estimate, to consult Mr. Sievers? On that point I might mention that for, perhaps, two years and a half or more Mr. Sievers has been in the habit of coming across once a week in connection with hotel claims. The Cabinet decided that a committee should deal with all these claims on the "Rocks" and Harbour resumptions. The committee consisted of Mr. Perry, Mr. Hayes, and myself, and we used to hold our meetings at the Treasury, where we almost invariably sent for Mr. Sievers, to consult with him as the Government Land Valuer about these claims, as well, very often, as the other valuers. On those occasions almost invariably I discussed matters with Mr. Sievers in connection with the resumptions—the way the claims were being paid; in other words, I have kept myself in very close touch with this matter, and very often I have sent for Mr. Sievers to come over to discuss how matters were proceeding, with the anxiety anyone in my position would naturally have to know exactly how matters were going on. Consequently, I think I would have been in as good a position to form an estimate as Mr. Sievers. To-day I think I am in as good a position as Mr. Sievers to form an estimate for this year. I have been in close touch for a very long time with what has been going on, and I have consulted with the other valuers besides Mr. Sievers.

494. Although no official estimate might have been supplied, you desire the Committee to take the impression that you based your estimate on the general information you got in that way from Mr. Sievers? Yes; and Mr. Vernon. I would not say that we consulted Mr. Sievers specially on it. Even now, although we have consulted him with regard to this year, I might have made out the estimate without consulting him. It is all conjecture as to what is likely to take place this year. Whether I consulted with him then or not, I could not say.

495. *Chairman.*] Mr. Vernon, in his evidence, stated that he presumed he furnished you with an estimate? Yes; I have not spoken to Mr. Vernon about it. I have spoken to Mr. Sievers and Mr. Boyce since the Committee sat, but I have not seen Mr. Vernon. I am confident that is what took place at the time, and from the information we had we thought that that would be the amount likely to be wanted, and I have no doubt that I had in my mind the fact that we had an additional sum on the other account to fall back upon in case the £70,000 did not meet it.

496. *Mr. Quinn.*] You say that you think at the present time you are in, practically, as good a position as Mr. Sievers to form an estimate for the present year? Yes.

497. And you felt that you were in the same position last year—that is, you had a full knowledge of the position? Probably as good a knowledge as Mr. Sievers.

498. It was not a question of valuation;—it was a question of the amount of claims that were likely to be settled? Yes. Long before I made my estimate out last year, I got estimates from Mr. Sievers and others; so that, I have no doubt whatever, at the time I was practically as competent as Mr. Sievers to form an estimate; but whether I consulted him or not I do not know—I certainly do not remember. Lately, I have consulted him—about three weeks ago, I suppose—and we put a sum of £140,000 down for this year, but, of course, we are getting more knowledge now, although even at the present time it is very hard to say what we will want this year. For instance, up till now, and we are almost near the end of the month, we have only paid £17,000, and, taking that as a criterion, it would only mean £68,000 for the whole year. There are some more cases coming on in a few months, and, perhaps, others are waiting back to see how they are decided. There is another thing which will affect the claims to a large extent, and that is this: I know it is rather hard to get a good investment locally at 4 per cent. There is good demand for Government investments at 4 per cent., and I take it the chances are that the most wealthy claimants are the ones who are content to rest on their oars, no doubt, thinking that it would be hard to invest their money as well. It is very hard to give an estimate of what will be required. I will not be at all surprised if we do not want a very large amount of what we have put down; on the other hand, we may want the whole of it, and possibly a little more, although I do not think it is probable.

499. At the time you made this estimate, you were in a position to take the responsibility of it yourself without consulting Mr. Sievers? I have no doubt whatever that I would practically be able to make it up without consulting Mr. Sievers.

500. *Mr. Thomson.*] You had no other reason for not consulting him? No.

501. It is the usual thing to consult the head of a branch in making out the Estimates? The usual thing is for the officers of each Department to make out their own Estimates, and not to interfere with others. This is an estimate of our own Department.

502. Is Mr. Sievers an officer of your Department? No; he is an officer of the Works Department.

503. *Mr. Quinn.*] Mr. Vernon says, in answer to a question by the Chairman:—

In many cases rents had been paid over to the claimants; advances had been made to them on account of mortgages and interests, which you see interfered with the average interest calculation, so that the probability is that that £70,000 represented considerably more than £700,000 capital.

That is a question which the Chairman has asked several witnesses? I believe, in a good many cases, people have been allowed to collect their own rents; I cannot speak with any accuracy as to the sum. In some cases, I think, people have been allowed to remain in their buildings without paying rent, and then they have been adjusted later on. That is a matter I have not so much information about.

PUBLIC ACCOUNTS COMMITTEE.

APPENDIX.

A 1.

[To Evidence of T. Hall, Esq.]

Dear Sir,

New South Wales Government Railways,

Chief Accountant's Office, Sydney, 18 September, 1903.

With regard to the number of hands employed, and the total amount of wages and salaries paid in connection with the working of the traffic on the Railways for the years ended the 30th June, 1901, 1902, and 1903, the figures are as follow :—

RAILWAYS.

1901.		1902.		1903.	
No.	Amount.	No.	Amount.	No.	Amount.
11,359	£ 1,422,434	12,447	£ 1,570,136	12,624	£ 1,600,919

Yours faithfully,
THOMAS HALL,
Chief Accountant.

The Chairman, Public Accounts Committee.

A 2.

[To Evidence of F. Kirkpatrick, Esq.]

DARLING HARBOUR RESUMPTIONS.

Net Expenditure from General Loan Account during the following years, viz. :—

	£	s.	d.
1900-1901	42,012	12	6
1901-1902	1,325,688	16	1
1902-1903	1,620,450	10	4

C. G. L. BOYCE,
Chief Accountant.

The Treasury, Sydney, New South Wales, 22 September, 1903.

A 3.

[To Evidence of Captain J. Jackson.]

Memorandum.

10 October, 1902.

DARLING HARBOUR AND ROCKS RESUMPTIONS.

STATEMENT as to Interest paid, accrued, and owing on 30th June, 1902, and Interest accruing on unpaid amount of Compensation to 30th June, 1903.

Figures Approximate.

	£	s.	d.
Total interest accrued to 30th June, 1902, on paid and unpaid compensation.....	329,941	0	0
Less amount of interest paid to 30th June, 1902.....	110,856	0	0
Interest still due on 30th June, 1902, on unpaid claims	£219,085	0	0
Interest which will accumulate on compensation from 1st July, 1902, to 30th June, 1903, on a basis that claims are settled to the extent of £200,000 per month	£67,996	0	0
Approximate amount of interest which will accrue on the whole of the unpaid compensation to 30th June, 1903, i.e., supposing £200,000 per month be paid from 1st July, 1902, to 30th June, 1903	287,081	0	0
Less deductions to be made of rents owing by late owners	25,000	0	0
Approximate total amount of interest to be paid up to 30th June, 1903, irrespective of amounts already settled	£262,081	0	0

The Accountant, Public Works Department.